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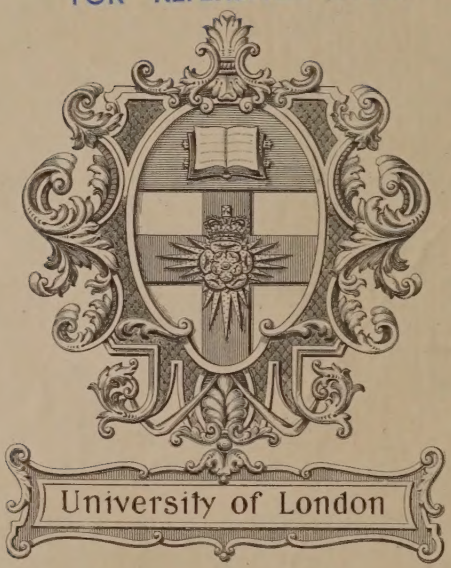

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REPORTS

FROM

COMMISSIONERS:

SIXTEEN VOLUMES.

—(10.)—

EXCISE INQUIRY:

DIGEST, 1——10.

7TH, 11TH AND 12TH REPORTS

Session

19 *February*—— 10 *September* 1835.

VOL. XXX.

1835.

REPORTS FROM COMMISSIONERS:

1835.

SIXTEEN VOLUMES:—CONTENTS OF THE

TENTH VOLUME.

N. B.—*THE* Figures *at the* end of the line *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

EXCISE INQUIRY:

DIGEST of the first TEN REPORTS of the COMMISSIONERS of EXCISE INQUIRY - - - - - - - - - - - p. 1

SEVENTH REPORT (BRITISH SPIRITS:—PART II.) - - p. 33

ELEVENTH REPORT (EXCISE ACCOUNTS) - - - - p. 169

TWELFTH REPORT (AUCTIONS) - - - - - - p. 395

EXCISE INQUIRY:

DIGEST - - - - - - - - - - p. 1

SEVENTH REPORT - - - - - - - - - p. 33

APPENDIX - - - - - - - - - p. 81

ELEVENTH REPORT - - - - - - - - p. 169

APPENDIX - - - - - - - - - p. 229

TWELFTH REPORT - - - - - - - - p. 395

APPENDIX - - - - - - - - - p. 417

DIGEST

OF

THE FIRST TEN REPORTS

OF

THE COMMISSIONERS

OF

EXCISE INQUIRY.

Presented by His Majesty's Command.

(See Note at the end of the Seventh Report on British Spirits, Part II.)

LONDON:

PRINTED BY WILLIAM CLOWES, 14, CHARING CROSS,

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1835.

CONTENTS.

	Page
Dates and subjects of the Reports	5
Foreign Articles subject to Customs Duty first selected for Report, viz. Tea, Wine, Tobacco, and Foreign Spirits	5
Nature of Excise interference with these articles	5, 6
Probable saving if such interference were abolished	6, 10
Apprehensions of the Board and principal Officers of Excise	6
Tea—Insufficiency of the Excise Permit and Survey	7
Wine „ „	7, 8
Tobacco „ „	8, 9
Survey of Brewers—Abolition recommended	9, 10
Adulteration—Abrogation of the existing Laws recommended	10
Court of Summary Jurisdiction, and *Commissioners of Appeal*— Recommended to be abolished	11, 12
Stone Bottles and Sweets	12, 13
Introductory Remarks on the Excise Duties	13
British Spirits: Part I.—their prejudicial effect upon useful manufactures	14, 15
Duties on Home-made Spirits	15
Distilleries—England	16, 17
Smuggling in England	17
Exportation of English Spirits	18
Distilleries—Scotland	18
Exportation of Scotch Spirits to England	18, 19
Malt Spirits	19
Malt Drawback	19
Distillers from Bere and Bigg	20
Grain Spirits	20, 21
Smuggling in Scotland	21
Exportation of Spirits from Scotland to Ireland and Foreign Countries	21
Distilleries—Ireland	21
Spirits for Exportation to Great Britain	22
Malt Spirits	22
Grain Spirits	22
Smuggling in Ireland	22, 23
Exportation of Irish Spirits to other Countries	23
Revenue Police	23
Summary	24
British Spirits: Part II.	24
Spirit Dealers and Retailers	24
Abolition of Survey and Permits recommended	25
Rectifiers and Compounders of Spirits	25, 26
Revenue Police in Ireland	26, 27
Spirits manufactured in Guernsey and Jersey	27
Excise Prosecutions	28
Survey on Distilleries	28
Arrears or Deficiencies in Ireland	28
Spirits lost at Sea	28
Starch—(Duty abolished last Session)	29, 30
Vinegar—Recommended to abolished	30, 31
Malt Duty, Ireland	31, 32

DIGEST OF THE FIRST TEN REPORTS

OF THE

COMMISSIONERS OF EXCISE INQUIRY.

The following Ten Reports of the Commissioners appointed to inquire into the Establishment and Regulations of the Excise have been presented to Parliament since the commencement of the labours of the Commissioners in May, 1833 :—

The 1st, on	Tea Permits and Surveys	dated	26 July, 1833.
2d,	Wine Permits and Surveys . . .	„	2 Sept. „
3d,	Summary Jurisdiction and Court of Appeal	„	„ „
4th,	Survey of Brewers	„	9 Dec. „
5th,	Stone Bottles and Sweets . . .	„	20 Jan. 1834.
6th,	Tobacco and Foreign Spirits . .	„	26 Feb. „
7th,	British Spirits	„	25 July „
8th,	Starch	„	25 Apr. „
9th,	Vinegar	„	18 June „
10th,	Malt Duty, Ireland	„	21 July „

There were obviously many circumstances which rendered it of importance for the Commissioners to give their earliest attention to the Excise regulations affecting the article Tea. But the chief inducement to their doing so was its being one of those articles of foreign production subject to the Excise regulations,—viz., Tea, Wine, Tobacco, and foreign Spirits, all of which are subject on importation to a high rate of duty, with the collection of which the department of Customs is peculiarly charged.

A very considerable portion of the Excise establishment appears to be rendered necessary by the superintendence and control exercised by the Excise over the dealers in these articles, a control which occasions a great extent of interference with the private concerns of those dealers. The Commissioners observe that this interference cannot be justified except on strong grounds of expediency, and that these grounds can only consist in the further security to the revenue, to be obtained by subjecting the articles in question to the regulations of the Excise, with the view of preventing any quantity of them from getting into consumption without payment of duty. The Commissioners add that this further security has been presumed to be necessary, on the supposition that the regulations of the Customs, and the vigilance of the officers of that department, and more especially of the coast-guard, which has been placed upon its present efficient footing, at an expense of nearly half a million a year, for the express purpose of preventing the introduction of foreign articles without payment of duty, may be successfully evaded.

The nature of the Excise interference is described by the Commissioners to be,—

1st. That every dealer shall make entry of his premises.

2d. That he shall take out a licence.

3d. That he shall enter all sales in books provided by the Excise.

4th. That none of these articles, except in small limited quantities, shall be moved from one place to another without a written authority called a permit;—and,

5th. That an account of the stock of every dealer in these articles shall be taken by the officers of Excise at certain short intervals of time, generally twenty-eight days.

The extent to which the public are interested in every point of view in the question of the expediency, or otherwise, of keeping up these regulations, whether with reference to the heavy expenditure caused by them, or to the trouble and vexatious inquisitions into the private concerns of the dealer which they give rise to, cannot be more strongly illustrated than by the following extract from the Sixth Report of the Commissioners (p. 38), on the tobacco survey, in which, after quoting the recommendations submitted in their First Report for the abolition of the Excise regulations of survey and permit in regard to tea, the Commissioners proceed:—

'We have recommended in our Second Report the abolition of wine permits 'and surveys; and in our Fourth Report the abolition of the beer survey; and as 'in the present Report we recommend the abolition of tobacco permits and 'surveys, we are of opinion that if tea, wine, tobacco, and beer, were exempted 'from Excise control, that is, if it were no longer deemed expedient to survey the 'stocks of 101,687 dealers in tea, of 2126 dealers in wine, of 167,102 dealers in 'tobacco, and of 39,868 brewers, making in all 310,783 dealers, or to prepare 'permits for the removal of all tea, wine, and tobacco, or to keep accounts of all 'surveys and permits, or to do a variety of other business which falls on the Excise 'officers, a sum not far short of £100,000 a year ought to be saved.

'The number of surveys in one year of tea, wine, and tobacco dealers, 'and of brewers, may be estimated at several millions*, of permits issued, at '1,657,959, and of books of entry at 778,988.

From the above extract it will be seen that the Commissioners have recommended the total abolition of the Excise regulations in regard to the articles tea, wine, tobacco, and beer; it appearing, with regard to the latter article, from the Fourth Report of the Commissioners, that, although not an article of foreign production, they were induced to make it an early object of their inquiries, from finding that the Excise survey in regard to it was one of the most universally diffused throughout the country, and would in fact, so long as it was kept up, be the means of preventing the accomplishment of a large portion of that reduction of the public expenditure, which would otherwise be consequent upon the abolition of the Excise regulations in respect to tea, wine, and tobacco.

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irst Report, t Permits and Surveys, ges 29, 30, 31.

With regard to all of these articles, it appears from the extracts (which are inserted in the First Report of the Commissioners on "*Tea Permits and Surveys*") from the evidence of the members of the Board of Excise, and of the principal surveying officers, that they apprehend great danger to the revenue if the Excise system of survey and permits, which they conceive to be a great check to smuggling, were abolished.

It appears however, from the same evidence, that the Commissioners and principal officers of Excise allow that the system, more particularly as regards the taking of stock, forms but an imperfect and inefficient check to smuggling; in illus-

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* About 15,000,000 surveys annually.

tration of which there is the evidence given by the retired officers of Excise, Mr. Sayell, Mr. Salter, and Mr. Lethem, whose opinions, from their length of service in the department, are particularly deserving of consideration: there is also the evidence given by many of the principal tea dealers: from all which it is evident that the dealers possess the power, if so disposed, of introducing, in spite of the utmost vigilance of the officers, large quantities of smuggled tea into their stocks, and consequently into consumption.

The Commissioners and officers of Excise acknowledge that 'there cannot be 'any accurate check upon decreases of stock, because it depends almost entirely 'upon the account of the man himself in his book;'—that Sir Francis Doy First Report, p. 3

'What the dealer enters as the amount of his small sales must be taken from 'his own word;'—that Sir John Mortl ibid.

'Dealers of tea may get a considerable quantity of smuggled tea into 'consumption by means of the retail decrease.' Mr. Plunkett, First Report, p.

'That if a dealer omits to enter in his small book a portion of the tea sent out 'by him, for which no permit is required, he might certainly replace that quantity 'by smuggled tea without detection, provided the smuggled tea were not seized 'in transitu.' Mr. Hart Davis ibid.

'That the regulation which requires entries to be made of the sales of the 'dealers does not afford an effectual check upon the decreases of their stock, and 'is not *at all* so complied with, as to afford *any thing like* the means of preventing 'fraud, if fraud was intended.' Mr. W. Hetheri ton, ibid.

The answer of Mr. Dehany, the Solicitor of Excise, is still more explicit and 'important, inasmuch as it applies with equal force to the articles "tobacco," '"spirits," and "wine."'

Mr. Dehany states—'With respect to quantities under 6 lbs. you must 'be content to take whatever may be the description shewn in the trader's small 'book, because, as these quantities are not sent out by a permit, you must, not 'having the permit-check, trust to him, and to his book; whenever a retail trade 'is carried on, by which I mean a sale of the commodities in such small quantities 'as to be below the quantity for which a permit is required, you cannot have an 'accurate account of the stock, because, by the retail trade, the trader has a 'decrease which you cannot check, whereby he gets a credit for introducing a 'smuggled commodity, be it tea, or any other, tobacco, spirits, and wine.' Mr. Dehany, First Report, p.

Further extracts are given from the evidence in the Appendix to the First Report, tending to shew not only the same inefficiency of the *Excise permits*, but that they are even made use of by the smuggler to cover his illicit trade, and that they are also productive of great inconvenience and hinderance to business, amounting, in some instances of extensive dealers in the country, in a certain degree to a suspension of their trade. Mr. Labrey, First Report, p. Mr. Bentham, ibid.—page 26

The inquiries of the Commissioners, in regard to the Excise regulations affecting *Wine*, shew that they are equally inefficient. The Commissioners state that they 'have found from the witnesses whom they have examined, that (as they 'have already shewn in the case of tea) the checks which are thus provided are 'rendered almost entirely useless, as well by the very great laxity which prevails 'in the administration of the law, as by the omission of any effectual provision 'against the possibility of fraud, arising from the sales of quantities under three 'gallons without permit;' 'that with regard to the monthly taking of bottled stock, 'the officer must either rely upon his own computation of the contents of each bin, *Second Repor Wine.* Page 6.

'founded on a superficial examination, or he must be satisfied with the account of 'stock rendered to him by the dealer; in either case, ample opportunities for 'fraud being afforded to a person designing to commit fraud.'

'That with regard to wine in casks, the monthly stock on account is 'only taken of those casks which are in use, or, as it is called, in operation.'

'That according to the concurrent testimony of the officers of Excise, and 'of the dealers, the small books in which the daily sales of quantities under 'three gallons ought to be entered, are utterly neglected,'—'and that with 'regard to the operations of bottling and binning, instead of performing these

Second Report, Page 6.

'operations in the presence of an officer, as required by the letter of the 'Act, "permission is granted to the trader to enter the accounts of these 'operations in the book provided for the purpose, at such times as may be conve-'nient to himself, by which the check intended by the law is rendered ineffectual;"

Page 18.

'"that in fact, the regulations, as at present carried into effect, are insufficient to 'prevent the frauds of any dealer who may be disposed to evade the law."'

Page 9.

The almost total cessation of any smuggling of wine is stated by the Commissioners of Inquiry to be confirmed alike by the 'officers of Excise, the 'officers of Customs, and the traders,' and still more so by the fact of only 'eighteen gallons of smuggled wine having been seized by the coast-guard in the 'last four years and a half. The inaptitude also of wine for smuggling from 'its bulky nature, and the impossibility of compressing it into a small space as in 'the case of spirits, and also the diminished inducement to smuggle wine, even 'were it easy of accomplishment, in consequence of the reduction of the duties 'upon French wines by the Act 1st and 2d Wm. 4, c. 30, to a rate,' as stated in the Report, 'below that of 1786,' are all circumstances important to be borne in mind, and are strongly confirmatory of the opinion expressed by the Commissioners of Inquiry, that there is no ground whatever for apprehension in the event of the abolition of the Excise system as regards wine.

Sixth Report, Tobacco. Page 4.

With respect to tobacco, which is treated of in the Sixth Report of the Commissioners of Inquiry, the case is in some degree different from those of tea and wine, inasmuch as, in consequence of the great profit the smuggler is able to make by the evasion of the present duty of 3*s.* a pound, a duty which is 900 per cent. on the value of tobacco, smuggling is still carried on to a great extent.

Page 14.

The Commissioners therefore felt the necessity of 'a full examination into the 'practical effect of the regulations of the Excise, in order to ascertain how far, in 'point of fact, they actually deprive the manufacturers and dealers of the means 'of getting smuggled tobacco into their possession, and of afterwards sending 'it out for consumption.'

The result of this examination, which is illustrated by extended extracts from the evidence in pages 14 to 29 of the Report, is stated by the Commissioners to be,

Page 24.

'that the main provisions of the Excise laws regarding tobacco,—viz. those re-'lating to entries to be made daily of all sales of it, to permits for removing it, 'and to surveys of stocks, do not provide such a complete control over the manufac-'turers and dealers as to prevent their making use of smuggled tobacco to any 'amount they please;' 'that the experiment of attempting to protect the revenue 'by the aid of the Excise system of daily accounts of sales, permits, and surveys, 'appears in fact by the evidence to have failed in respect to tobacco, and very 'nearly in the same way as it has failed with respect to tea and wine;' 'that

Page 30.

'although the Commissioners express themselves in general terms as decidedly

'opposed to the abolition of tobacco permits and surveys,' they at the same time make important admissions, corroborative of the statement 'made by the retired officers, Mr. Sayell, Mr. Salter, and Mr. Lethem, and by the tobacconists, Mr. Richardson, Mr. Johnstone, Mr. Barclay, Mr. Harper, and by the collectors of Excise, 'Mr. Cornwall, Mr. Watson, Mr. M'Laren, Mr. Amy, and Mr. Ashe;' statements which, the Commissioners of Inquiry observe, few persons, they feel 'assured, 'can read with attention, and not be convinced, as they are, that when tobacco 'is once successfully smuggled on the coast, in defiance of all that the Customs 'department can do, the powers of the Excise are perfectly incapable of preventing 'it being brought into consumption.'

Page 33.

Ibid.

The Commissioners of Inquiry point to a reduction of the duty on tobacco as the only effectual preventive against the smuggling of it.

Fourth Report Survey of Brewe

The survey of brewers, which forms the subject of the Fourth Report of the Commissioners, appears to have been kept up under peculiar circumstances; the duty on beer having altogether ceased, whilst the regulations for the survey of the manufacturer of that article, viz., the brewers, have been rendered in some respects even more extensive than during the existence of the duty, the objects intended to be accomplished thereby being more effectually to secure the collection of the duty on malt, hops, and licences.

It appears from the Report that a difference of opinion exists amongst the members of the Board of Excise upon the subject of this survey.

Page 13.

Sir Francis Doyle, the Chairman, thinks it of importance that the 'premises of 'brewers should be liable to an Excise survey, but that the purpose would be sufficiently answered by reserving to the Board of Excise the power, by their officers, 'of entering the premises of brewers at such times as might be deemed expedient; 'under such arrangement Sir Francis considers that the whole of the present survey and its attendant expense might be discontinued.'

Mr. Hart Davis also expresses his opinion, that, 'putting licences out of the question, it may be doubtful whether, if the protection of the malt duty were regarded 'as the only object in the survey of brewers, some relaxation in the closeness of 'the present survey might not without much danger be tried;' and that with respect to the present survey acting in any degree so as to prevent the brewer from using malt which has not paid duty, 'as there are no permits or certificates used 'in the transit of malt, and no stock of malt kept upon maltsters, it must be very difficult to determine, from any survey of the brewers, that the malt found in the 'brewer's premises is not legal malt, and that any detection of that kind must arise 'more from information, than from any thing accruing from the survey.'

Sir John Mortlock, Mr. Plunkett, and Mr. Harrison have, on the contrary, in a joint report, expressed an opinion, that 'the survey on brewers ought not to be 'abolished.'

Page 12.

Mr. Hetherington, a Surveying-General-Examiner, has stated that he considers the 'survey as of *little value for the sake of the malt duty*, as well as '*ineffectual in preventing the use of deleterious ingredients*, and that except for 'the purpose of the licence duty he considers the survey to be *useless* and *not 'worth the expense*.'

Page 16.

With regard to the licences also, Mr. Hart Davis states it to be a 'matter of 'doubt how far the present extent of survey is necessary, and whether a less close 'survey might not answer the purpose.'

The Commissioners recommend the total abolition of the survey, and in order to

provide for the due charging and collection of the licence duty, which is now calculated according to the quantities of malt used by the brewer, on an allowance of one barrel of beer to every two bushels of malt, they suggest the adoption of similar regulations to those 'prescribed by Sec. 23 of the Act of 11 Geo. 4, and 1 W. 4, 'c. 51, for securing the duties upon beer payable in the city of Edinburgh, and 'other cities and towns in Scotland, under which regulations the brewers are 'enjoined, at the end of every month, to make a return to the magistrates of those 'cities "of all beer or ale which they shall have brewed or made in that month 'preceding."'

Page 16—17.

Page 17.

The Commissioners express their opinion that 'if some similar arrangement were 'adopted with regard to the brewers throughout the United Kingdom, that, in fact, 'if a monthly, or even a quarterly return of the total quantity of malt used by them 'in the preceding quarter were made to the Board of Excise with a declaration 'as to the truth of such return, the revenue arising from licences would be sufficiently secured without the intervention or vexation and trouble of any Excise 'survey whatever.'

Adulteration.

The Commissioners recommend the abrogation of the existing penalties upon all of the dealers referred to, whether in tea, wine, or tobacco, as well as upon brewers, either for adulteration, or for having unlawful ingredients in their possession, upon the general principle that such enactments are 'a departure 'from the proper province of legislation;' and that if the vendor of an article 'should be led to injure the quality of his article by adulteration, with the 'fraudulent view of imposing upon a purchaser a deteriorated for a genuine 'article, the injury thus inflicted is one to which purchasers of all articles requiring the exercise of skill or judgment in their selection, are equally liable, 'and it is one against which they should be left to seek for protection in their 'own resources.'

First Report, Page 39.

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ng of Expense.

The saving which is estimated by the Commissioners of Excise, as capable of being effected in the event of the abolition of these surveys, is as follows: viz.—

Tea . .	£10,000	See Appendix,	First Report, p. 80, Sir Francis Doyle.
Wine . . .	9,100	„	Second ditto, p. 20, Mr. H. Davis.
Tobacco	22,575	„	Sixth ditto, p. 37, Ditto.
Brewers	22,000	„	Fourth ditto, p. 19, Mr. Hetherington.
	£63,675		

The Commissioners of Inquiry do not concur in this estimate, as will already have been seen from the extract from their Sixth Report quoted in the early part of these observations; on the contrary, they express their confident opinion, that if the dealers in the above articles, and brewers, who consist altogether of no less than 310,783, scattered over the whole of the United Kingdom, were relieved from Excise control, and all the concomitant business of permits (amounting to 1,657,959 annually), and of books of entry (amounting to 778,988 in the year) dispensed with, 'a sum not far short of £100,000 a year ought to be saved.'

ixth Report, Page 38.

SUMMARY JURISDICTION.

Third Report Summary Jurisdiction.

The results of the inquiries of the Commissioners into the powers exercised by the Board of Excise as a Court of Summary Jurisdiction, and into those of the Commissioners of Appeal, are contained in the Third Report of the Commission, from which it appears that the attention of the Commission had been specially called by the Lords of the Treasury to the subject of those powers, in order to ascertain whether they could not be abolished with benefit to the public and to the revenue, and the expense thereof saved.

The Commissioners of Inquiry quote at length the 45th section of the 12th Charles 2, c. 24, from which it appears that these Excise Courts have been co-existent with the first duties of Excise.

Page 7, 8.

The total expense of these Courts is estimated by the Commissioners at £1,926. 10*s.* composed as follows: viz.—

Registrar's Office	£690 0
Four Messengers	314 0
Five Commissioners of Appeal . .	825 0
Registrar	97 10
	£1,926 10

Page 9.

The business brought before the Court of Jurisdiction is described as consisting of—

1st. Proceedings for penalties under the numerous enactments of the Excise laws, including the condemnation of goods seized.

2dly. Proceedings for double duty as a means of securing the single duty.

3dly. Proceedings on complaints, being applications for re-payment or allowance of duties levied on parties according to the strict application of the law, but under circumstances which appear to entitle them to relief.

Of these the Commissioners of Inquiry observe, that the first is obviously the only one which seems to require that, for the conduct of the proceedings arising under it, the Commissioners should be specially invested with a judicial character; the other two classes of proceedings relating altogether to questions of a description which must in a great degree be common to every department of revenue, and for the determination of which the discretionary powers vested in the Commissioners of Excise in the course of their ordinary duties must be deemed sufficient.

Page 10.

With respect to the business transacted by the Court of the Commissioners of Appeal, Sir Francis Doyle states, that 'there does not appear to have been one 'appeal for the last nine years from the decision of the Commissioners; and of 'nine that occurred within the last twenty years, three were not prosecuted to a 'hearing, and in one only was the judgment of the Commissioners reversed.'

Page 10.

The Commissioners proceed to observe upon the objections against the general principle of the Jurisdiction, and in a constitutional point of view to the composition of a court formed wholly of officers 'appointed by, and removeable at, the 'pleasure of the Crown, empowered to decide in a summary way, upon an almost 'infinite variety of cases affecting the property and rights of a numerous class of 'traders, such cases being brought forward at the instance of, and upheld by the 'testimony of, the subordinate agents of the persons sitting as judges;—a course 'of proceeding so entirely at variance with every principle of our judicial policy,

Third Report, page 11. ‘ as can only be justified on some strong and convincing grounds of necessity, or at ‘ least of expediency,’ and which is the more anomalous from the fact of its ‘ being ‘ confined to the limits of the chief office of Excise, whilst in every other part of ‘ England, Ireland, and Scotland, the same branch of law is actually administered ‘ by the ordinary tribunals or magistracy of the country.’

The Commissioners of Inquiry further observe, that in consequence of the proceedings of the Court of Summary Jurisdiction, a description of duty exclu-

Page 14. sively devolves upon the members of the Board of Excise ‘ wholly distinct from ‘ the duties which the members of any other Board are called upon to discharge; ‘ and that they are in consequence invested with a character at variance with ‘ the general nature of their appointment as Commissioners of Revenue, and ‘ in many respects inconsistent with the ordinary duties which as such are ‘ intrusted to them ;’ that the performance of these extraneous functions necessarily occupies a considerable portion of the time and attention of the Commissioners, and also occasions the addition to the general establishment, of a distinct and peculiar class of officers, whose services are not available for the general purposes of the department*.

Page 14. Upon all these grounds the Commissioners of Inquiry submit ‘ that an institu- ‘ tion which is so objectionable in principle, and so partial and inconsistent in its ‘ practice, ought not to be permitted to form part of our permanent establishments; ‘ and that accordingly steps should be taken for the early abolition of the Courts, ‘ both of the Commissioners of Excise, and of the Commissioners of Appeal, and ‘ for the transfer of such legal business as has been hitherto transacted by ‘ those Courts, to the ordinary tribunals of the country; the effect of which ‘ would be, to throw the legal proceedings arising in the metropolitan district, ‘ into the same course of hearing and adjudication, as prevails in every other ‘ part of the kingdom.’

Page 8. A saving of nearly £2,000 per annum will also be immediately effected.

The extent of additional business which will devolve upon the metropolitan magistrates may be judged of from the documents which are quoted at page 8 of the Report, from which it appears that the total number of informations for penalties, and condemnations of seizures, heard in the Excise Court in the year 1832, was 473, for the hearing of which the Commissioners sat thirty-one days, upon an average from two to three hours each day, and of which, 89 were cases which occurred in the City, 31 in the Borough, 49 in Westminster, 17 in St. Mary-le-bone, 10 in St. Pancras, and 277 in other places within the jurisdiction.

STONE BOTTLES AND SWEETS.

Fifth Report. The duties on these articles having been repealed in the last Session of Parliament, it may be sufficient to state generally that the Commissioners of Inquiry, having in their examination of the various heads of duty from which the revenue of Excise is collected, been forcibly struck by the very small

Page 1. amount received from ‘ Stone Bottles and Sweets, the average net receipts of ‘ the four years ending 5th of January, 1833, from the former being £3,200

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* The Messengers, who act as constables and execute the warrants of the Court.

'per annum, and from the latter £2,900, giving a total of very little more 'than £6,000 per annum from two heads of duty; and it appearing to the 'Commissioners contrary to sound financial principles to retain taxes which yield 'very small sums, especially when they, at the same time, give rise to a heavy 'expense in collection, and to a considerable extent of restriction and annoyance 'to trade, (the expense of the collection of the duties on Stone Bottles and 'Sweets, taken together, being about one-fifth of the whole, or 20 per cent. on 'the revenue received,) the Commissioners recommended in their Fifth Report 'the repeal of both duties,' which has been carried into effect, and by which a reduction of ten officers and of not less than £1,000 per annum will be effected in the expenditure of the department; independent of additional savings in the accounts of the chief office.

Fifth Report page 8.

BRITISH SPIRITS:

Part I.

The Seventh Report of the Commissioners of Inquiry, dated 25th July, 1834, and entitled 'British Spirits, Part I,' embraces, as the Commissioners observe at the commencement of the Report, 'the most important duties of all under the 'charge of the Excise, both with respect to the amount of revenue received, and 'to the extent of official employment which they impose upon the department.'

Seventh Repo Part I.

A perusal of the Report will shew that, in addition to these important objects, the different branches of the subject of which it treats are of a most extended description, involving all the conflicting questions which so materially affect not only the respective interests of the great body of distillers throughout the United Kingdom, but as regards Scotland and Ireland more especially, the general welfare and moral condition of the mass of the population, a state of demoralization to a greater or less extent being the inevitable consequence of the prevalence of illicit distillation, and all its concomitant infractions of the law, and contests between the people and the officers of police and of the Excise, whose duty it is to watch over and secure the due collection and receipt of the extensive public revenue derived from spirits.

The Commissioners have been fully impressed with the national importance of the subject in all its bearings, and have given to it that degree of careful consideration and investigation to which it was entitled, which they trust is sufficiently evinced, as well by the valuable mass of documents and of evidence which they have published in the Appendix to the Report, as by the full and detailed manner in which they have submitted the various conclusions to which they have arrived.

The Commissioners have taken this opportunity, as being the first occasion (with the exception of the comparatively unimportant subjects of stone bottles and sweets comprised in their Fifth Report) upon which they have had to consider the practical operation and effects of the Excise laws, when applied directly to the object of raising a portion of the public revenue, to enter into an examination of the general character and tendency of this system of taxation, as it affects various branches of manufactures; and the Report consequently opens with an interesting history of the duties of Excise, tracing them from the reign of Charles I., when this mode of taxation was first introduced,

through the succeeding Protectorate, when it was adopted and enforced, and the
2 C. 2, c. 24. following reign, in which, by the statute 12 C. 2, c. 24, the duties of Excise were first granted as a part of the revenue of the Crown; subsequent to which period the progressive extension of these duties is illustrated by a series of official statements obtained from the Board of Excise, enumerating the articles upon which the duties have been charged, and the revenue derived from each in England, Scotland, and Ireland respectively, at several intervals during the last forty years, that is, from about the commencement of the late war up to the present time.

The Commissioners draw a marked distinction between the several articles enumerated in these tables, in respect to their fitness to be selected as subjects for a public tax, from those belonging on the one hand to the class of luxuries, or on the other to that of useful manufactures; amongst the former of which they class Spirits, Malt, Hops, and Sweets, or home-made Wines; and amongst the latter, Paper, Soap, Glass, Bricks, Starch, Vinegar, and Stone Bottles. Among the former, the duty on sweets or home-made wines, and among the latter those upon starch and stone bottles, were repealed in the last Session of Parliament.

The injurious effects of Excise restrictions, where they are applied to manufactures,—the discouragement, and, in some cases, the actual prohibitions which they impose against all attempts at invention or improvements, in consequence of the manufacturer being tied down by law, under heavy penalties, to specific rules and processes and times for commencing or completing his operations,
Page 10. are strongly pointed out by the Commissioners; and a recent instance in illustration of this fact, in the manufacture of glass, is adduced by them, in which it appears the public were for some time debarred, and were on the point of losing altogether, the benefits of important experiments, with a view of perfecting a lens of a peculiar construction, calculated to refract light to an extent much beyond any glass or other contrivance which had been hitherto applied to the use of light-houses.

Page 11. The circumstances of this case are briefly stated at page 11 of the Report, and more fully in the evidence of the plate-glass manufacturers of Newcastle, and in that of Mr. Stevenson, the Engineer and Secretary to the Commissioners of Northern Lights at Edinburgh, Nos. 93 and 98 of the Appendix to the Report.

Page 11. Another instance of the injurious interference of the Excise laws with the pursuits of useful science, is stated by the Commissioners in reference to the same manufacture, "Glass," viz., the transfer to France and Italy of the manufacture of lenses for the superior kinds of telescopes, of which at one time England had the supply of all Europe, entirely in consequence of the prohibition in this country against conducting the necessary series of preliminary experiments.

Page 12, 13. A more important case is stated by the Commissioners, as having been brought under their notice, during their inquiries in Scotland at the end of last year, viz., the total suspension (in consequence of the interference of the Excise,) of the manufacture of potato-flour, for which an establishment on a large scale had been recently commenced in the neighbourhood of Glasgow, for supplying the weavers of that manufacturing district, at a cheap rate, with a substance well adapted for preparing the paste or size with which their yarns are moistened previous to the process of weaving (the article hitherto employed for that purpose having been paste made from American wheat); as well as for preparing the potato as an article for food, the flour in question, having been described as eminently calculated for that purpose, in consequence of the nutritious particles of the root being concentrated in a higher degree than

had been attained by previous attempts, and of the fact that it might be preserved for almost any length of time.

The important national advantages which appeared to be promised by this manufacture were wholly suspended by an order from the Board of Excise for the manufacturers 'to take out licences as makers of starch, and henceforth to conform 'to the starch laws in the manufacture of potato-flour,' and this at a time when the demand for the flour is stated to have been rapidly increasing, and to have led to preparations for the establishment of the manufacture on a very extended scale both in Scotland and Ireland.

The total repeal in the last session of the duty upon starch will, it is hoped, have given a new impetus to this manufacture, which promises to be so important in a national point of view; but it seems scarcely possible for a stronger case to have occurred in proof of the prejudicial effects of Excise interference with useful manufactures.

The Commissioners conclude their introductory remarks by representing the necessity of immediate attention to the three following points of general application: viz.—

1st. The consolidation of the laws relating to the various duties of Excise. Page 15.

2d. The revision, with a view to their simplification, of the existing Excise regulations, as applied to particular manufactures or trades, with many of which, from their multiplicity and complexity, it is stated by traders to be next to impossible that they should in all respects conform:—and, Ibid.

3d. The revision and reduction of the rates of penalties, which the Commissioners conceive to be infinitely too numerous and too indiscriminately and disproportionably applied to numerous transactions, many of them innocent in themselves, whilst their amounts also are generally too high. Ibid.

Duties on Home-made Spirits.

The Commissioners of Inquiry proceed to allude in general terms to the investigations which have taken place into the mode of charging the Excise duties on spirits in each part of the United Kingdom, and particularly to the Report of the Parliamentary Commission appointed in 1821, ordered by the House of Commons to be printed in May, 1823, upon which the Act of the 4 Geo. 4, c. 94, was in great measure founded; by which Act the duties on spirits in Ireland and Scotland were reduced in the former case from 4*s.* 10½*d.*, and in the latter from 5*s.* 3½*d.* to 2*s.* a gallon, English wine-measure, equal to 2*s.* 4*d.* a gallon, imperial measure; 'a change,' the Commissioners observe, 'the beneficial effects of which, in the 'great object of suppressing illicit trading, by enabling the legal distiller to carry 'on his trade in competition with the illegal trader, were found in both divisions 'of the kingdom to surpass the most sanguine expectations,' so as to have caused on the part of the Commissioners the expression in their present Report of a regret that any attempts should have been since made to bring back the duty towards its former amount. Page 16.

The preceding observations must be considered as preliminary to the particular subjects embraced in the Report, to which we now come, and which are considered under the following separate and distinct heads: viz.—

Distilleries,	England, .	Pages 19	to 42
„	Scotland, .	„ 42	„ 66
„	Ireland, .	„ 66	„ 92
Summary	. . .	„ 92	„ 94
New Distillery Bill	. .	„ 94	„ 96, the end.

Distilleries—England. Page 20.

Under the first of these heads, viz., "Distilleries, England," a detailed statement is given of the rates of duty payable at various periods since 1790, when they stood at the rate of 3*s.* 4¾*d.* a gallon up to 1819, when they were brought, up to their maximum rate of 11*s.* 8¼*d.* per gallon, at which they remained till 1826, when in consequence of the satisfactory result which had attended the diminution of the duty in Scotland and Ireland in 1823, the English duty was reduced more than one-third, by being brought down to 7*s.* a gallon; the effect of which change was an increase of more than double the number of gallons brought to charge in 1826 than in 1825, and an average increase of revenue, amounting to £300,000, in the three years succeeding the change, as compared with the three years preceding it.

Galls.
1825—3,655,232.
1826—7,407,204.

In 1830 an additional 6*d.* per gallon was added to the duty in all parts of the kingdom, the effect of which in Ireland and Scotland, but especially in Ireland, has been an alarming revival of illicit trade, which will be noticed in its proper place, and a consequent diminution of the quantity brought to charge.

Page 22 to 28.

The regulations for charging and collecting the duty on home-made spirits are fully given, and the points in which they differ as applicable to England or to Scotland and Ireland, in number 15, are described at page 28 of the Report.

Page 29.

The observations which follow, illustrative of the peculiarities which distinguish the trade of distillation in England, Scotland, and Ireland respectively, are curious, and will be read with much interest. In England the trade is an admitted monopoly, having for many years been confined to about the same number of distilleries as at present, viz. *twelve only*, the amount of duty paid by them in the year ended 5th January, 1833, having been £1,420,525. 10*s.*; whilst in Scotland the number of licensed distillers for the same year was 260, and the amount of duty received from them was £1,329,844. 5*s.*; and in Ireland the number of distillers 87, and the amount of duty £1,541,767; the distillers in the two latter countries being in general the individuals who send the spirits into consumption, the taste or habit of the people having led them to prefer the spirit in its simple and pure state, as extracted from the grain; whilst in England, on the contrary, it is not palatable until compounded with, and disguised by, the addition of other ingredients, by which the Rectifier has been constituted the individual who finally sends the spirits into consumption.

The comparative number of rectifiers for the different parts of the kingdom are in consequence in great measure reversed, the number for England being 108; while that for Scotland is 11, and for Ireland 19.

Gravities.

Another principal difference in the three countries is in the range of gravities at which the distillers work; that for Scotland and Ireland having been settled by the Act of 1823 at 30 to 80, whilst that for England is, under the Act of 1825, from

50 to 80; the former low gravity having been permitted in Scotland to enable the legal distiller to compete with the illegal trader, by manufacturing spirits in all respects similar in quality to those which had been so extensively sent into consumption by the smuggler; similar reasons for a low gravity not existing in England.

The Commissioners of Inquiry represent a general concurrence of opinion to have been expressed by the English Distillers as well as Rectifiers, and also by the principal officers of Excise, that the law by which the English distilleries are at present regulated is sufficiently well calculated for its object, both the Distillers and Rectifiers deprecating any legislative interference with the existing regulations; and the Commissioners in consequence suggest that in lieu of any general bill for the three kingdoms, such as had been in preparation, it would probably be found more advantageous to provide for any points, upon which additional legislation should be found to be necessary, by limited and partial enactments, specially referring to that part of the existing statutes for England, Scotland, or Ireland, which it may be intended to alter. Page 33.

Smuggling in England.

Under this head a few brief observations only are made. It appears that as far as "licensed distillers" are concerned, only three prosecutions have taken place during the last ten years; and it is considered that great protection against evasions of duty, and great facilities in the collection of the revenue, are afforded by the state of the trade in England, and the circumstance of its being confined to a few large and responsible capitalists. Page 34.

The irregularities which were discovered in the distillery and rectifying premises of Messrs. Smith, of Whitechapel, and which were the subject of trial, are alluded to, as shewing inattention on the part of the officers of Excise to an important provision of the law, which requires the contents of every cask of spirits sent out from the distillery to be legibly marked on both ends thereof; the marked contents on the casks seized in this case having shewn 77 gallons, at proof, less than the actual contents of the casks, and the marks on the other moveable casks in the distillery having been found upon examination to have been all recently altered. Page 35, 36.

Mr. Plunkett's opinion is also referred to, that under the present rate of charge the distillers have an opportunity of producing a considerable quantity of spirits beyond what is taken account of by the officers, and of bringing this excess clandestinely into consumption; and that instead, therefore, of one gallon of spirits for every 5 degrees of the gravity of the wash attenuated, as now required, the quantity should be altered to one gallon for every $4\frac{1}{2}$ degrees of the gravity attenuated. Page 36.

With regard to "evasion of duty by illicit distillation," the number of recent prosecutions against illicit distillers, and the evidence, shew that it is carried on to a great and increasing extent, more especially in London and the large manufacturing towns; a fact not to be wondered at, when the facility with which spirits can be made, the difficulty of detection, and the great temptation caused by the high duty on spirits are considered. Page 38.

Exportation of English Spirits. Page 40.

Under the head of "Exportation of English Spirits," the Commissioners of Inquiry insert a return from the Board of Excise which includes the last ten years, "Nil." The fact of there having been no export of British spirits for so long a period, is accounted for by the alleged impossibility of ascertaining the true strength of the only description of spirits, for which, under the present system of distillation in England, there could arise any demand, viz., rectified or compounded spirits; and a deputation of the rectifying distillers of London appear to have stated to the Commissioners, that they have no wish for an export trade of rectified spirits, and that from the greater cheapness with which spirits can be manufactured abroad than in this country, they do not think any foreign demand for British spirits is likely to arise; an opinion directly opposed to that of the distillers of Scotland and Ireland.

Page 41.

With regard to the export of British spirits to Ireland or Scotland, it is prevented by the enactment that upon all compounded spirits so exported, the duties shall be computed upon the highest degree of strength at which spirits can be made, which is 43 degrees over proof, the strength of spirits of wine; whereas the strength at which compounded spirits are prepared is 22 degrees under proof

Distilleries, Scotland.

Page 42, 43.

A valuable table is inserted at page 42 of the Report, and full and detailed observations are added by the Commissioners of Inquiry, illustrative of the various changes which have taken place, as well in the rates of duty as in the mode of charging them, both in the Highlands and Lowlands of Scotland, from the year 1791 to the present time.

The duties in Scotland are described as having been formerly charged, not on the number of gallons of spirits produced, as at present, but on the number of gallons which the still was capable of containing; and it was not until the year 1802, that the mode of charge now in use (on the gallon of spirit made) was adopted for all parts of Scotland, when the rate of duty was fixed at 3*s.* 10½*d.* per gallon for the Lowlands, and 3*s.* 4¾*d.* for the Highlands; 3*s.* 4*d.* being the present amount of the duty for Scotland generally.

Page 44.

The most important points of difference, as between England and Scotland, consist in "the amount of duty," and the application of the regulations to distillation exclusively from malt, which prevail only in the latter country.

The number of distillers in Scotland in 1832 was 260, and the Commissioners class the spirits made by them under the heads of—1st, Spirits for exportation to England; 2d, Malt spirits; 3d, Grain spirits.

xportation of cotch Spirits to ngland. Page 46.

Under the first of these heads, several points appear to have been brought under the notice of the Commissioners as affording grounds of complaint to the Scotch distillers; amongst which is the permission enjoyed by the English distillers of varying the gravity of their worts after they are removed from the mash-tun or underback, whilst the Scotch distiller is restrained, under a heavy penalty, from having them of a gravity which should exceed by more than 3lbs. the gravity at which he has given notice to work. The London distillers represent the privilege to have been granted to them as necessary to their mode of working, whilst the Scotch and Irish distillers state the permission to have been surreptitiously introduced

into the Act of Parliament. Provision, it is stated, will be made for this point in the new Distillery Bill.

Several other grounds of complaint are stated, but which are denied, as well by the English distillers as by the principal officers of Excise, to have any good foundation. With respect, however, to that which relates to the Scotch distiller being charged with the high English duty on the whole quantity of spirit shipped for England, without any allowance for loss or waste during the voyage, the Commissioners recommend that relief should be granted, and that the English duty should be charged only on the quantity landed. Page 47.

The last grounds of complaint on the part of the Scotch distillers, are the existing restrictions against the shipping spirits in less quantities than 80 gallons.—The Commissioners recommend that this limitation should be reduced to 20 gallons. And,—

The length of notice which they are required to give before they can take their spirits out of bond, which is now fixed at 48 hours.—The Commissioners recommend that this notice should be reduced to 12 hours.

Malt Spirits.

The second head, viz., "Malt Spirits," involves many important considerations in a country in which that description of spirit has been long established as the national beverage.

Up to the year 1823, the greater part of the supply appears to have been in the hands of the smuggler; the average number of gallons brought to charge, in the five years preceding that year, having been 2,184,608 gallons per annum, whilst in the five years succeeding 1823, they amounted to 4,957,803 gallons per annum. Page 50.

Extracts are given in the Report (pages 49 to 53 inclusive) from the evidence of numerous witnesses who had attended the Commissioners, including many old and experienced officers of Excise, as well as many old and influential residents and distillers in the Highlands of Scotland, all concurring to shew the beneficial effects which had resulted from the law of 1823, which was founded upon the Fifth Report of the Parliamentary Commissioners, and by which, not only was the duty on spirits in Scotland reduced from 6*s.* 2*d.* to 2*s.* 4¾*d.* per gallon, but the drawback on malt used by the distillers was also increased to 1*s.* 2*d.* per gallon. The result of these combined measures appears to have been the almost total suppression of illicit distillation, and the setting up of numerous licensed malt-stills in districts where not a single legal distillery had previously existed.

Malt Drawback.

The injurious consequences which have resulted from the diminution of the malt drawback in 1832, to the extent of 6*d.* a gallon, by which the duty has in effect been increased from 3*s.* 4*d.* to 3*s.* 10*d.*, are fully described by the Commissioners, and illustrated by extracts from, and references to, the evidence given before them, shewing the stimulus which has been thereby again given to smuggling; it appearing that in some districts 'maltsters who had entered to 'make malt for the entered distillers, had withdrawn their entries, and made 'entry to make malt for general purposes, all of which is sold to the smug-'gler;' and that in some of the Highland stations, which from 1823 to 1831 had been supplied with whiskey from the legal distillers, such supply had almost entirely ceased in consequence of the revival of smuggling. Page 54. Ibid.

The Commissioners do not submit any specific recommendation in reference to

the malt drawback, but quote the resolutions of the select Committee of the House of Commons :—

1st. 'That the present system of allowing a drawback on malt spirits affords 'great opportunity for fraud;'

2d. 'That in any manner of reducing or repealing the malt drawback, due pre- 'caution be taken to prevent the revival of illicit distillation;'

as shewing the difficulties attending the consideration of the question, which is one
Page 57. in fact, upon which most extensive differences of opinion are entertained, as well amongst the distillers themselves as amongst the officers of Excise; 'the Highland
Page 56. 'distillers being of opinion, that the very existence of their trade depends upon the 'continuation of the allowance;' whilst the abolition of the allowance, accompanied by a reduction of the duty on spirits generally, is recommended by the distillers of Edinburgh.

Page 56. The opinion of Messrs. Logie and Halliburton, Surveying-General-Examiners, that the malt drawback had been extended in a manner never contemplated by the Parliamentary Commissioners;—viz., to large Lowland distillers, and to distilleries, which in many instances comprised "mixed grain distilleries," and "breweries," and "corn-mills," all within the malt distillery premises, by which opportunities for fraud are afforded which no vigilance can detect or prevent; as well as their recommendation that the allowance should be confined to those distillers, whether in the Highlands or Lowlands, who had very small works, and who manufactured their own malt on the premises, and were unconnected with any of the above-named works, appear well deserving of attention.

Page 93. It is only necessary to add, under this head, that the Commissioners suggest the expediency of waiting the result of the reduction of the duty on spirits in Scotland, which forms a part of their recommendations, before any interference is attempted with the malt drawback allowance.

Distillers from Bere and Bigg.

Page 58. In consequence of complaints from the distillers of Campbeltown, who use considerable quantities of malt made from bere and bigg (an inferior kind of barley), which is subject, by the 3d G. 4, c. 30, to a reduced duty of 1*s.* 11*d.* per bushel instead of 2*s.* 6*d.*, the general duty on malted barley, such reduced duty being by the same Act confined to bere and bigg grown in the country in which it is used, by which the distillers in question are precluded using any grown in Ireland, whilst they represent that grown in their own neighbourhood to be not nearly equal to the demand; the Commissioners recommend that the low duty should be 'made 'to attach upon malt made from that description of grain, wherever it may have 'been produced.'

Grain Spirits.

Under this head the Commissioners recommend the restoration of the old law, under which distillers were empowered to work alternately from malt or grain, after having worked for one month from one of these materials, upon giving six days' notice to the Excise;—under the present law, any distiller who might change

from malt to grain being prevented changing back again to malt during the whole time of his licence, viz. for one year.

The Commissioners also call attention to a point of great importance, viz., the licensing malt and grain distilleries in the same premises, which is described as 'a great injury to the revenue.' Page 60.

Smuggling in Scotland.

The Commissioners advert to a great portion of the evidence taken by them in Scotland, in proof of the revival of smuggling consequent upon the increase of the duty, and the taking off 6*d.* from the malt drawback. Page 61, 64.

An impression appears also to be entertained among some of the principal Scotch distillers, that in some of the extensive legal distilleries considerable evasion of duty takes place ;—and, Page 62.

A third species of smuggling, viz. that across the border, is adverted to, but is stated to be carried on to a trifling extent, in consequence of the number of border officers employed in its prevention : these amount to 56, at an annual cost of £9,920. Page 63.

Exportation of Spirits from Scotland to Ireland and Foreign Countries.

There appears at present but little exportation of spirits from Scotland to Ireland, although it is stated that it was carried on to a considerable extent till within the last year and a half, and the cause of the cessation of it is attributed by the Scotch distillers to their having been supplanted in the supply of the Irish market by the illicit distillation which has taken place in that country, in consequence of the recent increase of the duty. Page 64.

It has been already shewn, under the corresponding head with regard to England, that there is no exportation of spirits from thence to foreign parts. From Scotland, on the contrary, there appears to have been a gradual increase of exportation in the last ten years, amounting in 1833 to 24,462 gallons of malt spirits, and 679 gallons of grain spirits; and there appears reason to believe that this export would be very greatly increased, were the Scotch distillers relieved from the restrictions under which they labour in regard to the exportation of whiskey in quantities adapted to "ship-stores," as well as to private consumption. Attention is also called by the Commissioners to the question of the warehousing of Scotch spirits in England, at Liverpool for instance, under bond for exportation, with the previous payment of the English duty; a permission which, if it should be found that it can be safely conceded, would greatly promote the foreign trade in spirits. Page 65. Page 66.

DISTILLERIES, IRELAND.

A similar table to those given in the cases of Scotland and England is here given, shewing the rates and the amounts of duty, and the number of gallons brought to charge from 1790 to the present time.

There is here a still more extraordinary increase shewn than in the case of Page 67.

Scotland, in the number of gallons brought to charge after the reduction of the duty in 1823 from 5*s.* 7¾*d.* to 2*s.* 4¾*d.* a gallon, the quantities having been as follows: viz.—

In 1823.....3,590,376 gallons
1824.....6,690,315 „
1825.....9,262,744 „

and in like manner, a gradual falling off has been the result of the increase of the duty in 1830 to 3*s.* 4*d.*

Page 68. The number of licensed distilleries in Ireland is 87.

The observations of the Commissioners are divided under the same heads as they adopted with reference to Scotland.

1*st. Spirits for Exportation to Great Britain.*

Page 70, 71. It will be sufficient here to state that the same complaints appear to have been urged by the principal Irish distillers as were urged by those in Scotland: 1st, As to the almost prohibition which the present regulations amount to against their exporting spirits to England, in consequence of the English duty being required on importation into England upon the full quantity shipped, without any allowance for deficiencies or wastage, which is stated to amount, in the case of almost every puncheon, to from 2½ to 3 gallons. 2dly, As to the privilege enjoyed by the English distillers of 'holding worts without limitation as to their gravity in their 'coolers and coppers;' the Irish labouring under the same restrictions as those described in reference to Scotland. And, 3dly, the prohibition against the export of compounds from Ireland to England.

Page 71.

Malt Spirits.

Page 71, 72. But little is said under this head. It is stated as a curious fact, that scarcely any legal malt whiskey is made in Ireland, although it is known that the illegal whiskey, which has been getting into such general consumption in Ireland, to the exclusion of the legal spirit, is made almost entirely from malt; such malt having, as appears from the Tenth Report of the Commissioners, in scarcely any instance paid the malt duty.

Grain Spirits.

Page 72, 73. The observations here given by the Commissioners relate principally to the regulations, which appear to be considered by the principal distillers defective only in the survey. The distillers suggest that the gravity of the worts should be raised from 30 to 60 or 50 degrees; the adoption of which is, at the conclusion of the Report, recommended by the Commissioners.

Smuggling in Ireland.

Page 74—79. Several pages of the Report are devoted to extracts from the evidence of the principal distillers from various parts of Ireland, of the deputation of distillers

who attended the Commission both in London and Dublin, and from that of the principal officers of Excise from various districts of Ireland, all concurring to shew the universal and alarming extent to which illicit distillation has prevailed in Ireland, especially in the years 1831 and 1832, and to the openness with which it has been publicly sold in that country as low as 3*s.* a gallon, the price of the legal spirit being from 7*s.* to 7*s.* 2*d.* a gallon; the consequences having been ruinous to the legal distillers, and an accumulation in their hands of an immense stock of unsaleable spirits. Another almost inevitable consequence has been the evasion of duty, to a considerable extent, on the part of many of the legal distillers also; an extraordinary instance of which is adduced, where such evasion of duty has been carried on in one of the Dublin distilleries for a long period, in spite of the utmost vigilance of a zealous and active officer; as well as further instances in several distilleries in the south of Ireland. The increases of the duty in 1826 and 1830 are distinctly pointed out as the primary causes of this lamentable state of things, aggravated and increased by the disturbed and lawless state of the country, in many parts of which the Excise officers have been unable, with safety, to give effect to the laws.

Page 79.
Pages 80, 81.
Pages 82, 83.
Pages 84, 86, 8
Page 85.

The abolition of the town-land fines appears also to have been adduced as a contributing cause. The Commissioners observe upon the inherent injustice of the principle upon which these fines were founded, and do not think that under any circumstances their revival would be tolerated.

Page 87.
Page 88.

For the repression of this universal illicit distillation, the Commissioners point to the necessity of "an improved system of survey and superintendence;" the officers at present employed being described as insufficient in number, as well as ill selected, and in many instances corrupt. The Commissioners state, however, their opinion, that so long as the late high rate of duty existed, no improvement of the survey would afford an effectual remedy for the evil: such remedy consisting alone, the Commissioners submit, in the reduction of the duty to the amount at which it stood under the recommendation of the Parliamentary Commissioners, viz. 2*s.* 4*d.* a gallon.

Ibid.
Page 89.
Page 90.

It is superfluous to advert to the effect which was given by the legislature to this recommendation in the last session of Parliament; but it may be confidently hoped that the same beneficial results will now arise from this measure, as resulted from the similar course pursued in 1823.

Exportation of Spirits from Ireland.

Under this head a table is given, shewing that a considerable and increasing trade exists in the export of spirits from Ireland to other countries, amounting in 1833 to 25,893 gallons.

The observations on the similar trade of Scotland are stated to apply in all respects to this branch of the Irish trade.

Revenue Police.

The Commissioners reserve their observations on this force to a subsequent part of their Report.

SUMMARY.

The following may be briefly stated to be the points included in the Report :—

England.

No present interference with the duty.

A more combined system for suppressing illicit distillation in the large towns.

A more strict survey of the licensed distilleries, and of the spirits sent out from them to the rectifier.

Scotland.

A reduction of the duty to 2*s*. 4*d*. the imperial gallon.

No present change in the malt drawback, until the effect of the reduction of the duty is seen.

Duty on spirits exported from Scotland to England to be paid on the quantity landed, instead of on that shipped, the amount of difference being limited.

Twenty gallons instead of eighty gallons to be permitted to be shipped, either in casks, or in cases of not less than six dozen quarts in bottles.

The time required for the notice of taking spirits out of bond to be reduced from twenty-four to twelve hours.

The repeal of the enactment which requires that bere and bigg, on which the reduced malt duty is claimed, should be grown in the country in which it is malted.

The range of gravities for the whole kingdom to be from 50 to 80 degrees, instead of from 30 to 80 as at present, except in spirits made exclusively from malt.

Ireland.

The same recommendations as with regard to Scotland, the case of malt spirits excepted.

The Commissioners reserve for a second part of their Report,

1st. The regulations relating to spirit dealers and retailers;

2d. Those relating to rectifiers;

3d. The revenue police in Ireland;

4th. The regulations respecting spirits from the Islands of Guernsey and Jersey.

BRITISH SPIRITS:

Part II.

Seventh Report, Part II.

The Second Part of the Seventh Report on British Spirits treats of those branches of the subject stated at the conclusion of Part I. to have been reserved for further examination; viz.—

1st. The Excise regulations relating to Spirit Dealers and Retailers.

2d. Those relating to the trades of Rectifiers and Compounders of Spirits.

3d. The Revenue Police for the suppression of Illicit Distillation in Ireland.

4th. The regulations respecting Spirits made in Guernsey and Jersey.

Spirit Dealers and Retailers.

Under the first of these heads, the multiplied restrictions and regulations of the Excise, as applied to the four distinct classes of traders, through whose hands in England the article of spirits is required to pass before it reaches the consumer,

viz., the distiller, the rectifier, the spirit dealer, and the spirit retailer are pointed out, as shewing the general object of establishing with respect to this class of traders a complete system of survey and permit, as in the case of tea, tobacco, and wine. The Commissioners refer to their observations on those articles, as being equally applicable to the article of spirits; and they advert to the number of dealers in the United Kingdom, viz., 86,728, in proof of the extent to which the time and attention of the Excise officers must be engrossed by the surveys, and in providing and registering the permits; and extracts from evidence are given, leading to the conclusion, from the facility with which the retailers can evade the Excise regulations under their every day consumption, over which the Excise officer can have no control, 'that it is impossible the system of spirit 'surveys and permits can prevent the introduction into the stocks of dealers and 'retailers, either of spirits made from grain or from molasses, or of Foreign spirits, 'should the latter be once landed by smugglers in defiance of the Customs' 'department.' The Commissioners submit therefore, that as regards England, there are no grounds to justify the continuance of such system.

First, Second, a Sixth Reports

Page 6.

Page 10.

With regard to Scotland, although a strong opinion in favour of maintaining the existing system of survey and permits appears to have been entertained by Mr. Robert Stewart, of Glasgow, copious extracts from the evidence taken by the Commissioners of Inquiry in Edinburgh and Glasgow are given, shewing that such system is not only in great measure useless for the purposes for which it is intended, but that it is also positively injurious both to the revenue and the fair trader, by the opportunities and by the protection which it in some degree affords for the practice of frauds, which are stated to be notoriously carried on to a great extent amongst the dealers in Edinburgh and its neighbourhood, consisting: 1st, in the mixture of the common grain spirit with a small portion of foreign spirit, and passing off the whole as a genuine imported article; and, 2dly, in making the Excise permits a regular article of traffic, which is notoriously carried on under the name of dealing in dry permits,' for the purpose of using the permits so obtained as a cover for fraud, either in sending out mixed or unadulterated spirits in the place of genuine, or in disposing of quantities of home-made spirits, which may have evaded the charge of duty at the distilleries.

Page 11.

Page 11.

The result of the inquiries of the Commissioners on the effects of the survey and permit system, as applied to the spirit dealers of Scotland and Ireland, is stated by them to have been the same as with regard to England; viz., 'that 'such a system, as at present administered, is not attended with any advantage 'equivalent to the inconvenience and expense, and that it may therefore be 'wholly discontinued, reserving only to the Board of Excise a general power of 'examining spirits either in stock, or in transit, on the receipt of such information 'as may justify a suspicion of fraud.'

Page 19.

Rectifiers and Compounders of Spirits.

Under the second head, viz., that of 'Rectifiers and Compounders of Spirits,' the Excise regulations applicable to them are fully quoted, and furnish, the Commissioners observe, another instance of those descriptions of trades in which, for purposes of revenue, the management and control is, in great measure, transferred from the proprietor, to the officers of the revenue; all the operations of the trade requiring previous notice to, and the presence of, the Excise officer; the stock of the trader being also subject to all the regulations of the survey and permits, and to the visits of the officer at all times when he may think fit.

Page 20.

Page 21.

The Commissioners observe, that these regulations are applied to a class of traders
Page 22. in no respect accountable for any duties receivable by the Excise, but are, and will continue to be necessary, so long as the distinction of the trade into Rectifiers and Distillers shall be continued, the former being in fact necessarily also distillers, and having within their premises all the means (supposing the materials to be allowed him) of distilling.

The Commissioners, however, express their opinion, that this distinction of distillers is not attended with any practical good, either as regards security to the revenue or convenience to trade, commensurate with the evils of multiplied regulations and increased expense of management thereby occasioned; and they state that they have heard no sufficient 'reason, why a rectified or comparatively 'pure spirit should not be produced by the distiller in England, in the same way 'as it is produced in Scotland and Ireland, whilst the business of sweetening, 'compounding, or flavouring of the spirits so produced, might be left to be carried 'on by a distinct class of traders, who would require no part of the apparatus used 'in distillation.'

The number of rectifiers in England is stated to be 108, 44 of whom are within the limits of the chief office in London. The only further observations which are submitted by the Commissioners, affecting the rectifiers in England, relate to the inconvenience which is stated to arise to the trade from the present mode of calliper-gauging, and also from the regulations which compel the rectifier to charge his still with a certain quantity of liquor, to which and other instances
Page 22. of inconvenience the attention of the department of Excise is called.

Page 23. The number of rectifiers in Scotland is stated to be 11, and the attention of the Commissioners does not appear to have been called to any points affecting their interests.

In Ireland, the number of rectifiers are stated to be 19, one-half of them in the district of Dublin, the principal point affecting whose interests is stated to be the virtual prohibition which exists against the exportation by them of sweetened or compounded spirits, either to foreign countries or to Great Britain. The Commissioners recommend the revisal, and the removal as far as possible, of the regulations which restrict the exportation from Ireland or Scotland of rectified or
Page 25. compounded spirits, and that the process suggested by Mr. Coffey, as a means of trying the strength of sweetened spirits, should undergo a proper investigation.

Revenue Police in Ireland.

The Commissioners have inserted in the Appendix to their Report a series of documents, illustrating the origin and gradual extension of the Revenue Police force up to the present time.

Page 26. From these documents it appears that the first application of a force of this kind, for the purpose of suppressing illicit distillation, took place in the year 1787, when a contract was entered into with an individual resident in the county of Leitrim, for keeping down illicit distillation in a certain district for one year, at a stipulated rate of remuneration.

This appears to have led to similar contracts with seven other individuals for other parts of the country.

These engagements are stated to have been acted upon for upwards of thirty years, until the service was undertaken in a different form by the department of Excise in 1818, at the suggestion of Mr. Tottenham, an acting inspector-general of

Excise at Sligo, when an armed force wholly belonging to the Excise, equipped with arms and accoutrements by the Ordnance, was for the first time employed.

The subsequent observations of the Commissioners, which are supported by numerous extracts from the evidence of old experienced officers of Excise, as well as of extensive distillers, may be briefly stated as tending to the following conclusions:— Pages 27, 28, 29, 30, 31, 32.

That the operations of the revenue police are now carried on totally independent, and without the presence or assistance, or even co-operation of, any Excise officer.

That even in those parts of the country where numerous police parties have been established, illicit distillation has been extensively carried on, in spite of their utmost exertions to put it down.

That there is no concert or co-operation whatever between the revenue police, and the two other extensive establishments which exist in Ireland; viz., the Custom House coast-guard, by which the whole island is surrounded, and the constabulary stationed in every part of the country.

That the principle or system under which the force is conducted is inherently bad, there being no general superintending control over the various parties of police, the immediate command of each party resting with the lieutenant; the monthly visits of the inspectors, of whom there are two only in Ireland, being rather to see that the arms, &c. of each party are in good order.

That the force has consequently failed efficiently to accomplish the important objects of its establishment, although, 'as the Commissioners observe, the extensions 'of the force which have already taken place have led to the formation of a little 'army, consisting of more than 1000 men, regularly armed and accoutred, for the 'sole purpose of suppressing or checking an infraction of the revenue laws.' Page 33.

Under all these circumstances, the Commissioners strongly urge the expediency of postponing a decision on the application which they understood had been presented by the Board of Excise, for an immediate and considerable augmentation of the revenue police, being of opinion, that such an establishment ought not to have been formed at all, but that means for enforcing the law should have been provided by the department, more consistent with the usual course of its administration, than the formation of a secondary military force; and that under a moderate and well-regulated rate of duty, sufficient grounds will not continue to exist for keeping up the force. Page 34. Page 35.

The Commissioners do not however recommend the immediate suppression of the revenue police force, but suggest its combination with the coast-guard; that the constabulary should also be called upon to aid its exertions when not engaged on other actual duty, and that the *officers* of *Excise* should also assist and co-operate with the force. Page 37.

Spirits manufactured in Guernsey and Jersey.

The Commissioners have not entered into a detailed examination of this branch of the spirit trade; but briefly call attention to the great advantage possessed by these islands over the distiller in the United Kingdom, amounting, according to the statement of one of the witnesses, to 2*s.* a gallon over the English distiller, and over the Irish distiller to 2*s.* 4*d.* a gallon. Page 38.

The average quantity of spirits imported from those islands in the last five years is stated at about 30,000 imperial proof gallons annually.

Page 40. The Commissioners in conclusion, suggest a continuation of inquiry into the effect and operation of the laws relating to distillation, as well with a view to the security of the revenue, as to the relief of the persons engaged in the manufacture of spirits from all restrictions upon, and interference with, their trade, for which strong grounds do not exist.

The Commissioners also point to the abolition which has taken place of several heads of Excise duties, and to the probability, that the list of those duties may be still further abridged, by which the attention of the department may be more exclusively given to this important branch of the revenue; and they call attention to the resolutions adopted at several meetings of distillers, condemnatory of the Page 41. new Distillery Bill, which was passed during last session of Parliament, which, if persevered in, the Commissioners submit, should undergo a careful revision in consultation with deputations of the leading distillers.

Excise Prosecutions.

ages 41, 42, 43. In reference to *Excise prosecutions,* the Commissioners animadvert upon the system under which they are conducted, and point particularly to the mischief which has arisen from the system of compromising penalties and staying proceedings having been extensively acted upon, such compromises having been even repeated with the same individual, so as to lend almost a sanction to the practice of fraud, and to have caused very general observation and objections.

Survey on Distilleries.

Pages 43, 44. Upon the subject of 'the Survey on Distilleries,' the Commissioners briefly advert to the additional superintendence which has been adopted in Ireland, with a prospect of the best results; and they allude also to the recent detection of frauds in the extensive distillery of Messrs. Atlee, as affording grounds for the inference that the survey in England has been more relied on by the department than its efficacy would justify, especially when it is remembered how closely this detection has followed the case of Messrs. Smith.

Arrears.

Page 44. The Commissioners call attention to the large arrears which have been allowed to accumulate in Ireland, under the head of annual charge for deficiencies, and suggest that such charge should be altogether abolished, and that the distiller should in each distilling period be charged with duty on the full quantity of spirits which he ought to have produced, according to the gravity of the wash at which he has given notice of working.

Spirits lost at Sea.

Page 44. The Commissioners recommend that the duties on spirits lost at sea should be remitted, and that the constant attention of the Board should be directed to the regulations affecting the various classes of traders under their superintendence, with a view to the abolition of all that can be considered vexatious, or can be dispensed with, in illustration of which they mention a fact, which has been the subject of frequent complaint; viz., that expensive locks and fastenings are required to the lower part of the fermenting-tun or wash-back, while the same vessel is allowed to be completely open and accessible at the upper part.

STARCH.

This duty having also been repealed in pursuance of the recommendation of the Commissioners of Inquiry, it will be sufficient to take a brief sketch of the grounds of that recommendation as stated in the Eighth Report of the Commissioners. *Eighth Report*

The regulations for the manufacture of starch are contained in twelve Acts of Parliament, occupying more 'than one hundred clauses, the infringement of which 'incurred, in most instances, penalties varying from £100 to £200,' and a perusal of which the Commissioners observe 'could not fail to occasion regret and surprise 'that in a manufacture which it was so desirable to encourage and extend, it 'should be considered necessary to make every part of the process, down to the 'skimming of the water and the stirring of the fire, an object of statutory regu-'lation, and to subject the manufacturer to the observance of complicated and 'multifarious penal clauses, which, while they fettered and interrupted his trade, 'were attended with great expense of time and labour to the officers of Excise.' These regulations are also stated to have had the effect, exclusive of the duty, of adding ten per cent. to the cost of the starch. Page 4. Page 9. Page 9.

The Commissioners of Inquiry point to the comparative state of the starch trade in Ireland with that of Great Britain, as affording the strongest proof of the mischievous effect of the duty; the consumption of starch in Ireland, a country containing seven millions and a half of inhabitants, where the article was exempt from duty, having been as much as in Great Britain with a population of more than double the amount: a fact not to be wondered at when the duty in Great Britain amounted to above 100 per cent. on the cost price, and the retail price in Ireland was $3\frac{1}{2}d.$ or $4d.$ per lb., while in London it amounted to $1s.$ per lb.—a difference of price which, combined with the facility which exists for bringing over starch in the shape of flour, in which shape it is extremely difficult of detection, sufficiently accounts for the extent to which the importation of starch from Ireland into this country without payment of duty has prevailed. The very large reduction annually from the gross amount of the duty, in the shape of drawback on all starch used in manufactures, is also alluded to by the Commissioners as an additional and serious objection to the continuance of the duty. The gross amount of the duty is stated at £117,500, and the net amount, exclusive of payments to officers for collection, at £91,000, giving a difference of £26,500, or nearly 25 per cent.,—a difference which must inevitably have gone on increasing as starch became more connected with, or used in manufactures, an important instance of which, viz. that of bobbin-net, is stated at p. 13 of the Report. Page 11. Page 11.

'The fact of the high duties on starch having caused the extension of the Excise 'survey to two manufactures of a totally distinct character, which are not in 'themselves subject to any duty, viz. hair-powder and stone-blue,' in the manufacture of which the use of duty-paid starch has hitherto been enjoined by law;—and the still more important circumstance of the almost total stoppage which was put to an extensively increasing and useful manufacture, which it appears on every account desirable to have encouraged, viz. that of potato-flour, an article used for dressing yarns instead of American wheaten flour, and also eminently calculated for food, in consequence of potato-flour having been deemed by the Excise to be starch, and subject to the duties upon, and to all the regulations affecting starch, are strongly commented upon by the Commissioners as additional evils 'arising from the duty on starch, and as affording further grounds for the Page 15. Pages 17 to 23. Page 22.

'conclusion to which they had arrived, viz. that the agricultural as well as the 'manufacturing interests of the United Kingdom would be materially relieved by 'the abolition of this duty.'

It is almost superfluous to add, that the recommendation of the Commissioners has been adopted, the duty on starch having, as already stated, been one of those selected for abolition in the last session of Parliament.

endix No. 21, Page 47. The saving under the head of establishment is estimated by the Excise department at £1,275 per annum.

VINEGAR.

nth Report. The Ninth Report of the Commissioners of Inquiry relates to the duty upon vinegar, the abolition of which it also recommends, upon grounds which may be summed up in a very few words.

Page 3. The rate of duty upon vinegar appears to have been reduced from 4*d.* per gallon to 2*d.* per gallon in the year 1826, the average annual produce of the duty prior to 1826 having amounted to £46,301, whilst the produce in the last year (1833) was £23,859, for the due collection of which a code of regulations, established by the 58 Geo. 3, c. 65, were in operation, in reference to which the Com-

Page 9. missioners observe, that 'it is difficult to conceive on what grounds it could have 'been considered necessary to provide for the collection of so small an amount of 'revenue by a series of provisions of so complicated and vexatious a nature. The 'Act in question contains twenty-nine clauses, the infringement of any one of 'which is punished by penalties, varying from £100 to £500, and amounting 'altogether to £2,500.'

Page 10. The Commissioners state their inability to find any other reasons for the introduction of these complicated Acts than what are stated in the preamble, viz. the suspicion that the duty was evaded, and that pyrolygneous acid was likely to supersede it altogether, it being however 'manifest from the small difference in 'receipts before and after the passing of the Act, either that smuggling did not 'exist, or that the Act did not prevent it.'

The number of manufacturers in the United Kingdom subject to these regu-

Page 4. lations are stated to be, of vinegar makers forty-eight, and of pyrolygneous acid makers twenty-eight, giving a total of seventy-six; in addition to which, the dealers in those articles, who amount in the United Kingdom to 77,151, are,

Page 4—10. by the 22d section of the Act, subjected to the survey of the Excise, and 'are 'required to make entry of their premises, and to receive books with printed 'forms; and are prohibited from sending out any quantities of vinegar exceeding 'two gallons without a permit, filled up and taken from such books signed by 'themselves, under a penalty of £100.'

This survey is acknowledged to be altogether ineffectual, and not to be relied on;

Page 10. and both the Commissioners of Inquiry, and Sir Francis Doyle, the chairman of the Board of Excise, suggest the immediate abolition of it, whatever determination

Page 12. it may be thought right to adopt with respect to the duty itself. The Board of Excise state, 'that a saving of no more than about £2,000 per annum would be 'obtained by the repeal of the duty.' The Commissioners of Inquiry 'are of 'opinion that the estimate is greatly too low, and state that when they find, in 'the first place, that there are seventy-six manufacturers of vinegar and acetous 'acid, all subject to the numerous and complicated provisions of the Act 58

'Geo. 3, (provisions which appear to require the constant attendance of an officer 'during the greater part of the day); when, in the second place, they find that '77,000 dealers in vinegar are to be surveyed every twenty-eight days, an opera- Page 10.
'tion which will require one million of visits in the year; when they further take 'into consideration the expense arising from permits required for the manufac- 'turers, and certificates for the dealers, it seems impossible to avoid arriving at the 'conclusion that the cost of the collection is very much higher than the sum 'above stated, and that it cannot be expedient to retain a duty, the expense 'attending which is so disproportionate to the amount of revenue produced by 'it,' (in 1833, £23,859).

The circumstance of vinegar being used by calico-printers, and that our manu- Page 9.
facturers would consequently be benefited by the repeal of the duty, as well as the benefit which the public will thereby derive from the reduction in price in an article of such general use, are adverted to by the Commissioners as additional arguments in favour of the repeal of the duty.

Assuming that the recommendations of the Commissioners for the abolition of the Excise survey over the respective dealers in tea, wine, vinegar, and tobacco, as well as of that upon brewers, are adopted, the effect will be to relieve no less than 387,783 traders from the trouble and vexation of Excise interference with their concerns.

MALT DUTY, "IRELAND."

The Tenth Report of the Commissioners relates to the malt duty, Ireland, a *Tenth Report.*
subject to which the Commissioners appear to have felt it necessary to call immediate attention, in consequence of the evidence given before them having shewn that this duty was very extensively defrauded by both entered and unentered maltsters.

Copious extracts from the evidence are given in the Report, the perusal of which, the Commissioners observe, cannot fail to shew,—

1st. That illicit malting prevails to an immense extent in Ireland, notwith- Page 7.
standing the constant efforts of the Excise to suppress it;

2dly. That the annual revenue is much less in amount than it ought to be;

3dly. That the entered maltsters cannot continue to carry on their business with profit, unless they have recourse to evasions of the duty;—and,

4thly. That the illicit practices now going on will rapidly spread over the whole of Ireland, unless the legislature interfere and apply a proper remedy.

The repeal of the old law of Excise survey and permit upon maltsters, appears to Pages 8, 9.
be acknowledged by all the witnesses, whether officers of the Excise department or maltsters, as the cause of these illicit practices.

That law is stated to have worked well, and without any complaint on the part of the fair and legal maltsters, and that its repeal took place, not because of any faults belonging to it, but solely in order to carry the law of assimilation in England and Ireland into effect.

Mr. Alexander, who had for thirty years been an extensive maltster in the county of Carlow, but had been compelled to close his works, from his inability to compete with the smuggler, states that on the change in the law, he intimated to Page 5.
Mr. Goulburn, 'what would happen exactly,' that 'there was no wish on the part of 'maltsters in Ireland, or the Excise officers in Ireland, to have the law altered; on 'the reverse, they said it would tend to a great deal of smuggling.'

Page 8.

Mr. Logie, an experienced Surveying-General-Examiner, appears also to have expressed his opinion that 'anything short of the whole Irish system would fail,' and 'that he should not be surprised if the malt duty in Ireland increased one-'fourth, if the old malt law were revived.'

nance Accounts, page 44.—1833.

The net receipt of the Irish malt duty in the year 1833 appears, from the Finance Accounts, to have amounted to £242,340: if the above estimate therefore is correct, the revenue will have been defrauded to the extent of £60,000 per annum.

As the subject of the malt duty in each part of the United Kingdom will form the subject of a future Report, it will be sufficient here to add, that this Report, representing the state of that revenue in Ireland, appears to have been presented by the Commissioners of Inquiry, solely with the view of enabling the Government to bring in a Bill for the remedy of the illicit practices pointed out, had it been deemed practicable so to do at that late period of the session, and pending the period which must necessarily have been occupied in preparing a general and final measure.

T. CHARLES HARRISON,
Secretary.

Office of the Commission of Excise Inquiry,
5, *Whitehall Place*, 27*th February*, 1835

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43

SEVENTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF THE

EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

BRITISH SPIRITS: PART II.

Presented by His Majesty's Command.

LONDON:
PRINTED BY WILLIAM CLOWES, 14, CHARING CROSS,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1835.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The Seventh Report of the Commissioners appointed by His Majesty to inquire into the establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

BRITISH SPIRITS: PART II.

My Lords,

In the concluding paragraph of the first part of our Report on British Spirits we mentioned that we had reserved for future examination the following branches of that general subject, viz. :— Seventh Report p. 95.

I. The regulations relating to spirit dealers and retailers.
II. Those relating to the trades of rectifiers and compounders of spirits.
III. The revenue police for the suppression of illicit distillation in Ireland.
IV. The regulations respecting spirits made in Guernsey and Jersey.

Upon each of these heads we have received information in the course of our recent inquiries, and we proceed in this second part of our Report to submit to your Lordships, in the order in which the subjects are above enumerated, the observations to which such inquiries have given rise.

I. Spirit Dealers and Retailers.

It may be mentioned as one of the effects arising from the interference of fiscal regulations with the natural course of trade, to which we have adverted in the former part of this Report, that the traders concerned in the supply of the home market with articles wholly of domestic production are often necessarily divided into distinct classes, each of them subject to a peculiar system of Excise restriction and control. This effect of fiscal interference is remarkable in the instance before us, of the article of spirits, which in England is required to go through the hands of the distiller, the rectifier, the spirit dealer, and the spirit retailer, before it reaches the consumer, whilst the same article in many parts of Scotland and Ireland actually does, and in all parts of those countries may, pass at once, like other articles of general consumption, from the hands of the manufac-

turer into those of the consumer. It should be recollected also that this subdivision of trades and multiplication of restrictions arise wholly (so far as the revenue is concerned) from an attempt to provide a further and collateral security for a head of duty, the primary charge and collection of which are professedly secured at the place of manufacture, by the vexatious and complicated system of regulations, and the numerous and expensive establishment of officers employed in putting them in force, which we have described in the former part of this Report. Notwithstanding, however, the difference of practice to which we have alluded in parts of Scotland and Ireland, the classification of spirit dealers and retailers is common to the several parts of the kingdom, and in Ireland a further division of the same class of traders is recognized under the title of spirit grocers.

All these traders are under the immediate superintendence and control of the Excise, and none of them can carry on their trade without a licence obtained from that department, at various regulated amounts of duty, which licences are required to be annually renewed.

The general distinction between the several classes is as follows:—Spirit dealers are those who are licensed to sell in quantities not less than two gallons; spirit retailers are licensed to sell in quantities, however small; spirit grocers are licensed to sell in quantities not exceeding two quarts; but they are restrained from allowing any spirits to be drunk on their premises.

The number of individuals in these several classes, who were licensed in the United Kingdom in the year 1833, was:—

pendix No. 21.

Spirit Dealers	3,893
,, Retailers	85,157
,, Grocers	141

The following extract from the printed Instructions of the Excise points out more particularly the regulations under which these several descriptions of trades are carried on, and refers to the statutes under the authority of which those regulations are enforced.

cription of ers and retailers.

'*Dealers in spirits* are those who sell in quantities not less *than two gallons*. '*Retailers of spirits* are those who sell spirits to be drank on their premises. 'There is also in Ireland another description of retailers who are licensed *as* '*grocers*, and who are not allowed to sell spirits in quantities exceeding two 'quarts, nor any spirits to be drank on their premises. (6 Geo. 4, c. 81.)

st make entry,

'Dealers and retailers are required to make entry of their premises (6 Geo. 4, 'c. 80, s. 39), and to take out licences annually. Dealers pay the sum of £10 for 'their licences. (6 Geo. 4, c. 81, s. 2.) Retailers, who must be authorized by a 'magistrate's certificate to keep a public house and retail liquors to be drank on 'their premises, before they can obtain an Excise licence, pay from £2. 2*s.* to '£10. 10*s.*, and retailers in Ireland, licensed as grocers, from £9. 9*s.* to £13. 13*s.* 'according to the amount at which their premises respectively are assessed to the 'inhabited house tax, or if not so assessed, according to the rent or annual value 'thereof. The licences authorize the sale of foreign as well as British spirits. '(6 Geo. 4, c. 81, s. 2, &c.)

st give notice of iving spirits.

'Dealers receiving any quantity of spirits, and retailers receiving spirits in a 'less quantity than eighty gallons, are required to give notice to the officer, and 'deliver to him the permit received with such spirits; and are not allowed to open 'the casks containing the same, or to make any alteration therein, until the officer 'shall have taken an account of the strength and quality thereof, unless the officer 'shall not attend within two hours after notice given. (6 Geo. 4, c. 80, s. 111.)

37

'No spirits are allowed to be brought into an entered stock without a permit; Permits necessar
'and all spirits exceeding the quantity of one gallon found removing without
'permit are subject to forfeiture. (6 Geo. 4, c. 80, s. 113, &c.)

'No retailer is allowed to obtain a permit for the removal of spirits, except to Retailers can only
'private persons, unless he takes out a dealer's licence in addition to his retail send by permit to private person.
'licence. (6 Geo. 4, c. 129, s. 129.)

'Spirits of wine in the stocks of dealers and retailers are required to be kept in Spirits of wine a
'separate rooms from other spirits; and foreign and British spirits in the stocks foreign and Briti
'of dealers are required to be kept in separate rooms. Retailers are not allowed spirits to be kept separate;
'to be concerned in the distillation, rectification, or compounding of spirits.

'Foreign and British spirits are not allowed to be mixed in the same vessel. not to be mixed i the same vessel.
'Foreign spirits and plain British spirits are not allowed to be kept in stock of a
'strength less than 17 per cent. under proof, nor are British compounds above that
'strength. (6 Geo. 4, c. 80, s. 126.)

'Credit is given in stock for the quantity of liquor necessary to reduce foreign Over-proof spirit
'spirits from the strength at which they were imported to any strength not less
'than 17 per cent. under proof, provided such reduction be made agreeably to
'notice previously given, and in the presence of the officer. (6 Geo. 4, c. 80, s. 126.)

'Credit is given in the stocks of dealers and retailers for spirits brought in, the Giving credit for
'former according to the quantity computed at proof, the latter according to the spirits in the stoc
'quantity in bulk; and dealers are debited with all spirits sent out of stock of dealers and tailers.
'computed at proof. The stock on hand may be taken account of at such times as
'the officer shall think proper. (6 Geo. 4, c. 80, s. 109, 113.) He is enjoined,
'however, to take such account once at least in twenty-eight days, and once in each
'quarter, within seven days after taking the preceding account. If any undue
'increase be found it becomes forfeited, and the trader is subject to a penalty,
'(6 Geo. 4, c. 80, s. 131); and if, after deducting the quantity sent out by permit,
'any decrease be discovered in the stock of a dealer exceeding 5 per cent. the
'party incurs a penalty.' (6 Geo. 4, c. 80, s. 131, &c.)

From the above extract it will be seen that the whole of these traders must make entry of their premises and obtain licences before they can carry on their trade; that the retailers must, as keepers of public-houses, obtain a magistrate's certificate; that all dealers must give notice to the officer of Excise when they receive spirits into their possession, and also give notice before they open the casks containing them; that no spirits can be received into or taken out of stock to the extent of more than one gallon without a permit; that foreign and British spirits must be kept in separate rooms; that the stock on hand may be taken account of at such times as the officer thinks proper; that if any undue increase be found it is forfeited, and a penalty imposed; and that if, after deducting the quantity sent out by permit, any decrease be discovered in the stock of a dealer exceeding 5 per cent., he incurs a penalty.

There are also various minor regulations in the above extract, and in the statutes which are referred to; the general object evidently being the establishment, with respect to these classes of traders, of a complete system of survey and permit, such as we have described in our former Reports with respect to the dealers in tea, tobacco, wine, and other exciseable articles. For our general views on that system, we beg leave to refer to those Reports, since the observations which are made on its application to the articles therein referred to will be found equally to belong to it when applied to spirit dealers and retailers; for, notwithstanding the broad line of distinction existing between articles of foreign production and an article wholly of domestic production, it will be found that the principle and

object of the system of survey and permit are in both cases the same, namely, an attempt to follow the latter article into the hands of a second class of traders, after it has passed from the possession of the first, in whose hands it was primarily liable to the full charge of the duties imposed upon it; being, in the case of the foreign articles, the Customs duty, payable in full by the importer; and, in the other, the Excise duty, payable equally in full by the manufacturer. When it is considered that the number of spirit dealers and retailers who are at present subject to the above regulations amounts to 89,191, dispersed over every part of the kingdom, each having a stock requiring a separate survey, and each requiring, at various and uncertain times, to be provided with permits, it will be obvious that the system cannot be enforced (even imperfectly) without an immense demand upon the time and attention of the officers who are employed in making the surveys, and in providing and registering the permits. At the same time, it must be borne in mind that these regulations are necessarily the cause of great inconvenience to this numerous body of traders, from their interference with their private concerns. They are also placed in such a situation, by being liable to the variety of heavy penalties, under which the above regulations are enforced, as to be in a considerable degree in the power of the officers of Excise. Under these considerations, it becomes obviously important to determine, whether, from the experience of what has been the practical effect of the system of spirit surveys and permits in securing the object to which it is directed, the continuance of this system can, under the present circumstances of the trade, be justified or recommended.

pendix No. 21.

The dealers in spirits, who are the subject of our present Report, are the dealers and retailers of British spirits: it will be seen, however, that the official return of the spirit dealers subject to the Excise, comprises a large number of dealers in foreign spirits, under the title of dealers in brandy. This class of dealers has already been the subject of some remarks in a former Report, on the survey of dealers in tobacco; and it is there observed, that 'if, like that 'trade, the trade in foreign spirits was wholly unconnected with the other trades 'subject to the Excise, we should feel no difficulty in at once recommending the 'abolition of the Excise regulations relating to foreign spirits; but, in consequence 'of the statements which we have received, that the security of the revenue derived 'from British spirits depends, in a great degree, on continuing those regulations, 'we postponed giving our opinion on that question until we shall have had an 'opportunity of examining into the effect of the permit and survey system as applied 'to British spirits.'

Sixth Report, , 42.

In conformity with this intimation, we accordingly proceed to submit the results of our inquiries into the branch of the subject thus proposed. We have received information respecting it, as well from the officers of Excise, to whose examinations we have referred in our former Reports, as from several of the principal spirit dealers both in London and in Edinburgh and other parts of Scotland. We also endeavoured to ascertain, in the same manner, the sentiments of this class of traders in Ireland; but in consequence, we apprehend, of some disagreement amongst themselves, the deputation of the trade, which we understood to have been appointed for examination before us in Dublin, did not attend us during our stay in that city.

Spirit dealers and retailers in all parts of the kingdom have been placed under the control of the Excise with the same general object, which is that of preventing them from introducing into their stocks and from selling spirits on which no duty has been paid; or, in other words, the object of providing an additional security

39

for the revenue derived from the duty on spirits, besides that which is provided by the regulations of the law—1st, for levying the duty on grain spirits at the distilleries; 2dly, for suppressing illicit distillation; and 3dly, for preventing the smuggling of foreign spirits.

But although the general object of the system be the same throughout the United Kingdom, the question as to the necessity or advantages of continuing it in its present form, must obviously depend in great measure upon the circumstances under which the trade in spirits is carried on; which circumstances, as we have already intimated, vary widely in the different parts of the United Kingdom.

With reference to England, the necessity of rectifying English spirits—the small number of distillers—and the circumstance of illicit distillation from grain not being practised to any considerable extent—make the question as to England essentially different from what it is as to Scotland and Ireland.

We shall accordingly, in the first place, consider the question separately as it applies to England.

Our examinations in London included Mr. George Barnes, the chairman of the Committee of the Wine and Spirit Trade; Mr. Basil Woodd; Mr. H. B. Fearon; and Mr. Clowes, of the firm of Lavell and Clowes, all extensive wine and spirit dealers; and Mr. Cuff and Mr. Briant, two of the principal tavern-keepers and retailers in London and its neighbourhood.

Mr. Barnes, it will be seen, refers especially to the effect of the Excise regulations with respect to spirits as they apply to himself and other persons in a similar situation, who, though principally concerned as wine merchants, are obliged to keep small stocks of foreign spirits to answer occasional orders of their wine customers; but although the dealing in spirits is altogether a secondary part of their business, they are of course subject to the whole inconvenience attending the system of survey and permit as spirit dealers, and Mr. Barnes states that, during the continuance of such survey, they would fail to reap the whole of the benefit which might be expected in case of the abolition of the similar system to which they have hitherto been subjected as wine merchants. Appendix No. 32.

With a view, however, to give them the full advantage of that abolition, Mr. Barnes suggests that a division should be made of the two classes of spirit dealers, distinguishing those who deal in both foreign and British spirits from those who deal in foreign spirits only, and that whilst the existing system should be continued with respect to the former class, it should be so far modified with respect to the latter, that although they should be subject to a general right of survey on the part of the Excise, such right should be exercised, not as at present, as a matter of course, and as a part of the routine of duty of the Excise officers, but only on special occasions, and whenever such survey should be deemed necessary by the Commissioners or other superior authorities of the department. In support of this proposition Mr. Barnes intimates an opinion in which we believe him to be fully borne out by the facts of the case, that with respect to the class of traders to whom he alludes, the occurrence of any systematic fraud upon the revenue is not to be expected; and he adds, with equal truth, that if those cases in which frauds upon the revenue have been discovered, were to be examined, it would be found that in the great majority of cases the detections were the results of information conveyed to the Excise, and not the results of the vigilance exercised by the officers of that department on the survey, and therefore that the system which he has recommended of occasional survey would continue to them the power of immediately availing themselves of such information.

Mr. Barnes, it will be seen, gives a decided opinion against the expediency of

taking off altogether the survey on foreign spirits, and leaving it only on British spirits; a necessity for its continuation arising, as he thinks, out of the practice which is stated to prevail to a great extent amongst the dealers in both kinds of spirit, of mixing the British with the foreign article, thereby defrauding at the same time both their customers and the revenue; their customers by substituting a spurious for a genuine article, and charging for it accordingly, and the revenue by evading payment of duty to the extent of the difference between the amount of duty which ought to have been paid on the whole quantity sold as foreign spirits, and the amount actually paid on the proportions of British spirit and foreign spirit which formed the mixture. When it is considered that the duty on British is one-third only of the rate on foreign spirit, the latter being £1. 2*s.* 6*d.*, and the former 7*s.* 6*d.* per gallon, it will be seen that the profit arising from this description of fraud, and consequently the temptation to commit it, is very great.

Mr. Barnes also refers in his examination to the regulation which restricts the licensed spirit dealer from selling in quantities less than two gallons; this restriction he describes as having been introduced a century ago for a purpose to which it is now wholly inapplicable, namely, that of preventing the lower classes from indulging in spirituous liquors; whilst it has an injurious effect upon the superior classes both of consumers and traders, by preventing those who may require a small quantity of foreign spirits, from applying to the merchant by whom they could be best supplied, and driving them to the retailer or spirit shop.

ppendix No. 33. The evidence of Mr. Clowes is entirely in accordance with that of Mr. Barnes as to the inutility of the present system of survey and permit as to spirits, so far as it is applied to that class of the trade to which both of those witnesses belong. He also concurs with Mr. Barnes in representing the injurious tendency, as concerns the interests both of the trader and of the revenue, of the restriction on selling less than two gallons.

ppendix No. 35. Mr. Basil Woodd gives a decided opinion that the security obtained for the revenue, by the system of survey and permit, was never equivalent to the expense incurred, though his principal trade is that of a foreign-wine merchant; he deals more largely than the preceding witnesses in both descriptions of spirits, British as well as foreign. He states that he had formerly a retail licence, and he adds, 'that from what he then observed, if dealers were disposed to receive contraband spirit, it would be those that have retail licences, who have the greatest facilities, because they have an every-day consumption of spirit, over which the Excise officer can have no control; it is impossible, and therefore the party holding a retail licence, and selling spirit by retail, would have the opportunity of receiving contraband spirit, which the Excise officer could not discover.' He further states, 'with regard to retail dealers, I feel satisfied that no regulation that can be framed, with regard to what is sent out of their houses, can secure the revenue; the great security is with regard to the payment of it by the distiller.' He also gives it as his opinion that with respect to wholesale dealers, the survey is of no real utility, and he states as a remarkable fact, that although with regard to wine, in which it never has been supposed that contraband dealings take place, they are required to keep an account of every quantity they send out,—with regard to spirits there is no such regulation. Mr. Woodd joins with the preceding witnesses in complaining of the restriction against selling less in quantity than two gallons.

ppendix No. 34. Mr. H. B. Fearon, who is in some respects under different circumstances from the former witnesses, being extensively engaged in the retail as well as the wholesale trade, both in wine and spirits, gives it as his opinion that in considering the

41

question of continuing the system of survey and permit, a great distinction must be drawn between wine and spirits: and although, with respect to wine, he thinks that the survey and permit may very safely be done away with; with respect to spirits, he is of opinion that it is essential to the security of the revenue that the present system should be continued. He principally supports this opinion by a reference to the advantage which that system affords of having a survey on each class through whose hands the spirit passes to the consumer, and he illustrates his argument by adverting to the fact that the most usual channels through which spirits illicitly distilled are disposed of, are those afforded by chemists, varnish-makers, and other manufacturers who are exempt from the survey, and the consequent danger of penalties to which the licensed spirit dealers are subject.

We beg to refer to every part of Mr. Fearon's examination, which appears to us to bring forward with great clearness and ability the whole of the arguments which can be urged in favour of a continuance of the present system. Mr. Fearon of course admits the impossibility of a complete check being kept upon the stock of a retailer, in consequence of no account being taken of the spirits disposed of in small quantities; but he thinks this want of check is met, at least in some degree, by the circumstance of the Excise not allowing any credit for the increase which is known to take place in the stock of almost every retailer by the practice of diluting his spirit to a great extent with water.

Mr. Fearon, it will be seen, differs from some of the preceding witnesses as to the practice of mixing spirits, which, in his opinion, does not prevail to such an extent as might be inferred from the examination of Mr. Barnes and Mr. Woodd.

The only other examination of spirit dealers in London is that of Mr. Briant, keeper of the Horns Tavern, Kennington, who is a very extensive retailer of spirits. He states the inconvenience of obtaining a permit for any quantity beyond a gallon sent out to be so great that the regulation is very generally evaded by the trade. He also gives it as his opinion that illicit spirit, principally in the shape of spirit of wine, is used by many retailers for the purpose of bringing up the strength of other descriptions of spirit that have been previously reduced; and he adds that he does not see how it is possible for the Excise survey to prevent the introduction of the illicit spirit into the stocks of the retailers. Appendix No. 36.

In considering the question of the expediency of maintaining the present system, it should be borne in mind that in England there are three kinds of spirits, which by possibility may be introduced into the stocks of dealers and retailers without the duty having been paid on them, namely, spirits made from grain; spirits made from molasses; and foreign spirits.

We shall separately examine how far the surveys and permits are of any use as applied to these three kinds of spirits:—

1st. With respect to spirits made in England from grain. As they are sent from the distilleries where they are made, not to dealers or retailers, but to rectifying distilleries to render them fit for sale, there is no connection between the original distillers and the dealers and retailers; and, therefore, the discovery on a survey of an illegal increase of spirits in the stocks of a dealer or retailer, or the discovery of the removal of spirits, without a permit, into the stocks of either of them, cannot be evidence of any fraud having been committed by the maker of the spirits so discovered, either in increase or by removal without a permit.

For this reason it is clear that it is impossible that the spirit surveys and permits can have any effect in preventing a distiller from committing frauds on the revenue if he were disposed and had the opportunity to do so; or, in other words, any effect in providing additional security to the revenue derived from the duty on spirits.

The circumstances of there being in England only twelve distillers who make spirits from grain, and of there not being illicit distillation from grain to any considerable extent, afford further reasons for coming to this conclusion; and the following extract from the examination of Mr. Hetherington corroborates this view of the question:—

Confining the question to the English distillers of grain spirits, can you produce any proof to shew that the survey of dealers' stocks has contributed to prevent the English distillers from committing frauds upon the revenue by sending out spirits not having paid duty?—I never knew any spirits to go into a dealer's stock immediately from a distiller's: in England it is of that description that it all goes to the rectifier.

Therefore, the connection between the distillers and the dealers in spirits is completely cut off?—Completely so in England.

Therefore it is almost impossible to trace the spirit from the distiller's premises into the dealer's stock by the aid of the survey?—It is quite impossible; because when it goes to the rectifier's we know nothing of it.

It appears from what you have stated that the survey of dealers in spirits can have no effect in preventing the licensed distillers of grain spirits in England from committing frauds?—I think not.

2dly. With respect to the effect of the spirit surveys and permits on illicit distillation from molasses. There is little reason to believe that they are of any use in preventing this practice.

Mr. Hetherington was asked the following question:—'Assuming that what has 'been stated to us is correct; namely, that at this moment, a great deal of illicit 'distillation from molasses is going on in England, are you of opinion that the survey 'of dealers and retailers in any degree contributes to prevent that practice?'

Mr. Hetherington replied, 'In some degree—but my opinion is, that very little 'illicit-made spirits goes into the dealers' stocks.' Mr. Hetherington further said, that a great deal of the spirits produced from molasses is made into spirits of wine, which is sold to chemists, hat makers, varnish makers, and other tradesmen; and that he doubted whether it would be of any advantage to sellers of spirits to mix it with gin. If, however, Mr. Hetherington is mistaken in this point, and these illicit spirits are mixed by the sellers of gin with it, the evidence of all the witnesses whom we have examined on the subject of the survey shews that the retailers can so easily evade the survey and permit regulations, that it is impossible that they can be of any use in preventing these spirits from being introduced into the retailers' stocks. This conclusion is confirmed by the statement of Mr. Hetherington, that detections of illicit stills take place by information, and not by the survey of stocks.

If illicit Scotch or Irish spirits are brought into England, the facility with which the retailers can evade the Excise regulations deprives them of any useful effect in securing the revenue from the duties on spirits.

3dly. With respect to the effect of the surveys and permits in preventing the introduction of foreign spirits into the stocks of dealers and retailers, we have already, in our Sixth Report, stated our opinion, that if these spirits are once landed by smugglers, in defiance of the Customs' department, the Excise cannot prevent their being sent into consumption.

The explanation we have now given, to shew that it is impossible that the system of spirit surveys and permits can prevent, in England, the introduction of spirits made from grain, spirits made from molasses, or foreign spirits, into the stocks of dealers and retailers, appears to lead directly to the conclusion that the system can have no useful effect with reference to the object for which it was established; and that, in consequence of this being the case, there are no grounds to justify its continuance as to England.

In considering the same question with reference to Scotland and Ireland, it may be assumed that the circumstances under which the trade in spirits is carried on

in those parts of the kingdom are, in all material respects, so nearly the same, that the statements and observations to which we shall refer, either as to the advantages or the inconveniences of the existing system of permit and survey, although submitted with reference to the traders of one country only, will be found equally applicable to those of both, and the evidence which, for the reasons already given, was taken exclusively in Scotland, may be considered also as describing the interests of the same class of traders in Ireland.

Our examinations of spirit dealers and retailers in Scotland included the traders of this class in Edinburgh and Glasgow, and also those of the more northern districts, who attended us during our stay at Dundee.

By the following extracts from the examinations, and a written communication from Leith, it will be seen that the dealers of Edinburgh and its neighbourhood concur in opinion, that the present system of survey and permit is not only in great measure useless for the purposes for which it is intended, but that it is also positively injurious, both to the revenue and to the fair trader, by the opportunities and by the protection which it, in some degree, affords for the practice of frauds, which are stated to be notoriously carried on to a great extent amongst the dealers in Edinburgh and its neighbourhood. These frauds consist, first, in the mixture of the common grain spirit with a small portion of foreign spirit, and passing off the whole as a genuine imported article; and secondly, in making the Excise permits a regular article of traffic, which is notoriously carried on under the name of 'dealing in dry permits,' for the purpose of using the permits so obtained as a cover to some species of fraud, either in sending out mixed or adulterated spirits in the place of genuine, or in disposing of quantities of home-made spirits, which may have evaded the charge of duty at the distilleries. A full description of both of these kinds of fraud will be found in the following extracts from the evidence:—

Mr. Robert Falkner and Mr. Richard Alexander, Wine and Spirit Merchants, Edinburgh.

Sixth Report, Appendix No. 55.

Notwithstanding the number of regulations, and the number of officers employed, a dealer in foreign spirits has the means, if he had obtained possession of smuggled spirits, of getting them into consumption?—*Mr. Alexander.* Yes, through dry permits: they afford a dealer the means of putting in whiskey, which is at a much lower figure.

What is the nature of the permits called dry permits?—Not being accompanied by any liquid: they are obtained from a false system carried on through the country.

They are obtained to a great extent?—They are.

What quantity can you send out without a permit?—Two gallons. If we took a permit for every family who wanted a gallon of pale brandy, we should wait eight days for permits; we frequently have to send the permits under cover, per post, for want of regularity in the supply of permits.

What is the reason of your having to wait for permits?—Simply from the inefficiency of the permit writers. I had not been for the last ten years at the Permit Office, but they chose to deny a person I sent up for a permit; and when I went up I found they were old looking men, very unfit for their duty. It is the most annoying thing in the world. We frequently lose carriers going into the country, coaches, and so forth; we have to send out goods almost every day without permits, which, if the Excise did their duty, they would seize; but there is a great want of efficiency in the Excise, with all their vigilance, and there is much loose work.

In point of fact, this is more a matter of form than of any utility?—It is perfect form—I have ever considered it so.

The practice of the Excise renders the law wholly useless?—I have always considered that the Excise was a great burthen on the country and did no good.

The regulations about the surveying of the stocks of dealers in foreign spirits, and in respect of permits, does not contribute to procure any revenue, that being paid to the customs?—Just so.

Those regulations are particularly objectionable to the trader?—Particularly so.

You are not able to say that the payment of the officer is compensated by any public object?—Certainly, I think it is not.

That is accompanied with great trouble and vexation to all persons in the trade?—Yes; and there is a great deal of loose work carried on—an honest man is ruined, while a man that takes unfair means sometimes makes a good thing of it.

Then, in point of fact, the system is not only useless, but it is much worse than harmless—it is mischievous, and contributes to a great deal of improper conduct and impropriety in various ways?—Yes; and it stamps with the Government permit a thing that is not so—there is the stamp of a foreign permit on a British article. If the Excise is to be continued I would recommend strongly, and it would not put the Government to a great deal of trouble, to call for that account for ten years past, from which the stock decrease will appear—it will appear that it is a mere bagatelle—there is not one gallon decreased for fifty imported: consequently, it must be in the country, and probably it will be found in the country, a great deal of it, probably, whiskey coloured to imitate brandy, &c.

To Mr. Falkner.—Do you agree with Mr. Alexander in his statement?—I do, in a great measure, certainly. I will mention one thing—if any man goes to a respectable house five or ten miles out of Edinburgh, and calls for a glass of brandy or hollands, he will get the greater part Scotch spirits.

If the system was abolished, as affecting foreign spirits, would the abolition contribute to assist illicit distillation in British spirits?—*Mr. Alexander.* I think were permits and surveys abolished, the increase to the revenue would be very considerable, inasmuch as we should get rid of the Excise, and the honest man will not resort to any of those practices—and it will not be an object to him—for there is such a competition in the trade, that the man who sells the best article would have the best demand; whereas, a foreign permit protects the unfair dealer now: but a man might say, I had confidence in this dealer when he sent me this article with a foreign permit, but I must now be on my guard, and there would be less of this.

Do you deal in British spirits?—Yes.

What is your opinion of the use of the survey of British spirits, and the requiring permits to be sent by dealers?—I can see no good from that, provided always that you guard the distilleries. There is one mode carried on, or was many years ago, and may be still, that a dealer got in two loads with the same permit: a distiller in the neighbourhood would send two cart loads of whiskey with the same permit; a person was sent after the cart was in safety, with a good hunter, as fast as he could gallop, for the permit back to get the other cart-load.

Mr. Falkner. That has been a great many years back, when the duty was high; but I believe there is very little of that done now: I have not heard of that these six years back.

Mr. Alexander. I got some whiskey two years ago which I considered to be legal, but the distiller's agent has since acknowledged that it was smuggled grain whiskey. The temptation is not so great now in consequence of the lowering of the duty.

You think the revenue should depend on the regulations imposed on the distilleries?—Yes, and the coast-guard: there is a strong guard throughout England; some little alteration in Scotland would be necessary. I have seen both smuggled gin and smuggled brandy, but I never did see much better than our own British spirit: the home-made gin is sold in many cases as foreign, they put a little foreign into it, and pretend that it is smuggled.

Mr. Falkner. Yes; they do that in some instances.

You think there would be no injury to the revenue if the dealers were left quite free?—*Mr. Alexander.* That is my conviction.

You think that all which relates to duties should be a matter with the distiller, and that the dealer, having once purchased his article, should have full liberty to do what he pleased with it, as persons in other trades do with their articles?—Yes: it is my conviction that the trade stands in that situation of competition which would act as a control that will protect the revenue.

You think there is such a difficulty in strictly enforcing the survey and stocking, and the use of permits, as to defeat the intention of the legislature; and that, in point of fact, the principle of protecting the revenue by survey and permit is an erroneous principle?—Quite so: for I could have taken in about 500 gallons of rum, gin, and brandy, without a permit; or I could have put whiskey into my stock, or sold it by a dry permit. I have been offered repeatedly 3*s.* a gallon for a permit to allow one of my clerks to put his name to a request note for me. I have refused 35*l.* at the same time for the credit in my stock, owing to the Excise not coming; but I thank God I have done so, for I think no blessing can accompany such practices. A five, or ten, or twenty-pound note very few of the Excise officers, as I have been told by merchants, would refuse. I never asked an officer to my house; but I know that the officers have been entertained at the distiller's: I have seen the supervisor and officer entertained at the distiller's table, while his men were engaged in smuggling.

In point of fact, the practice, as it prevails, is universally a successful violation of the Excise laws, with regard to every thing connected with the survey and permit system?—Yes, and people think no harm of it; but my principles are, that a man who robs many is a great deal worse than he who robs a few; and that if I put in British spirits I am robbing the country from the king to the lowest beggar.

What do the officers think upon the subject?—I believe many of them will be desirous of its being done away. One who is surveying me now, I know, wishes it were done away; they consider it is quite useless.

Mr. Falkner. If the practice were altered, I feel no doubt that the country round would have a better article than they have now.

Mr. Alexander. I carry on no false trade; sometimes the officers cut off credit by

mistake. Some months ago one of my neighbours was cut off of 200 gallons by the scratch of the officer's pen; he should have put 200, instead of which he put two ciphers. When a figure goes into the book they are not allowed to alter it; they are subject to be reported; they had to petition to get this altered. I drew a permit for a person in Dundee for 12 or 14 gallons of British rum—we generally have been in the habit of writing British rum thus (X)—the Excise people cut this off my foreign rum stock, though we had not observed that they gave a red permit when it should have been black; the permit was sent away, and when the Exciseman came to take my stock he found an increase of 12 gallons. I could not understand it; I knew there could be no error on my part: then they discovered that they had given a foreign permit instead of a British. I had to send away to Dundee a letter per post, covering the British permit, and requesting the person to send back the foreign one; that gave me credit again, but the officer, I believe, was reported: he found perhaps ten or fifteen inches, while the twelve gallons were out; it placed him in a very unpleasant situation, and it was a great annoyance to me; for I know from the standing I have taken in the trade, some of my brethren would have been very glad to see me get into a scrape with the Excise.

So that notwithstanding you are conducting your business according to law, you are continually exposed to having your character injured by the negligence of the officers?—Yes; a number of my brethren in trade heard of that, and said that I had been sending out a dry permit, or mixing.

The supervisors and other officers are impressed with the notion that these regulations about permits and surveys are useless?—I am fully persuaded that the greater number of them are; but then they say, if we are turned out, we cannot turn our hand to any other thing.

They are sensible that the object which the law seeks to secure by the regulations cannot be secured?—Yes, and they are breaking the law every day; they are to go on the premises and survey once a month or once a quarter. I will be bound to say that two-thirds of the dealers in Edinburgh will say that their stocks are not surveyed three times a year. They say it will be all right, we will just cut off a few gallons of whiskey.

Mr. Falkner. The officer who surveys me is of the same opinion—that to survey the candle makers, the soap dealers, and the distillers, is all which is desirable for the revenue.

Mr. Falkner. I beg to say that I agree in the view taken by Mr. Alexander; all the officers in the world can never prevent the bad practices which prevail by the dealers mixing and selling; it is therefore an expense thrown away to Government. The duties on brandy and gin being so high there is great temptation.

Mr. Alexander. If my officers were in my premises all day I could take advantage of opportunities for mixing.

Mr. James Marshall, Wine and Spirit Merchant, Edinburgh.

Sixth Report, Appendix No. 53

What quantity of foreign spirits have you sent out without permit?—Two gallons; larger quantities are often sent to private families without permits.

Are you required to make out an entry daily of the quantity sent out?—I do not think there is an entry made of any quantity but by permit.

Does not the law require an entry of small sales?—I believe that is the case.

Under this power of sending out spirits under two gallons without a permit, you could dispose of any quantity of smuggled spirit that might happen to get into your possession?—Just so, in accordance with my credit from time to time.

That power of selling spirits without permit necessarily goes far to counteract the object of the survey?—Yes; it just makes room for the smuggled spirit or for the compound article, which is also defrauding Government; those that practise that system purchase what they call dry-permits (which is merely fictitious, no stock accompanying them) from dealers who have a wholesale licence, and therefore the profit is a profit on both sides: for instance, I, as a wholesale dealer call on another dealer who is in family trade, but having a wholesale licence: he sells me perhaps thirty gallons of brandy credit, as it is called; he has had a decrease in his stock from the time that the officer had last called of about this quantity of brandy, sending out under two gallons, or even above two gallons (a great many send above two gallons without any permit, with a view to obtain such credit). I inquire if he has any decrease in his brandy stock, he answers he has thirty gallons; I pay him down 2*s.* 6*d.* or 3*s.* a gallon (this is a very common thing in the trade)—I take no brandy—but, having paid for this dry permit, I carry it to my officer and desire him to give me credit for thirty additional gallons in my stock—I take care I have a coloured article, apparently brandy, in a cask; he finds that there is such—and he immediately gives me credit for this quantity, which enables me (having previously had thirty gallons of credit) to send out a compound of sixty gallons, thirty gallons of brandy and thirty of rectified spirit blended together with a foreign permit; thus substituting thirty gallons coloured or British spirits for foreign, besides defrauding Government of 28*l.* 15*s.* on this given quantity.

All this fraud of mixed spirit is carried on under fraudulent permits?—Yes; a great many in our trade carry on their business in that way, under permits fraudulently obtained, or by giving neighbouring dealers quantities of foreign spirits without permits, and taking means to prevent their credit from being lessened by the officer.

So that the system of permit and survey, as applicable to foreign spirits and British spirits, is altogether useless in the preventing of fraud?—Yes; I do think so.

With regard to the system of survey and permit as applicable to British spirits, does that contribute, in your opinion, to prevent the illicit distillation of spirits?—I should think not, as regards dealers' stocks.

That supposing the illicit distiller once gets his spirits fraudulently out of the control of the Excise, the subsequent regulations that it may be exposed to, as to permit and survey, are, in your opinion, of no use?—Of very little use I should conceive; I think that all the vigilance should be exercised at the distilleries. I acted for many years as a commission agent for a distillery, and from information obtained, and the general impression of the trade, I am quite satisfied that a great deal of smuggling has been carried on by licensed distillers: the method was somewhat in the same way as this permit system I was alluding to; for instance, a distiller, at a little distance from town, has an order from myself—I will say for two puncheons of whiskey, or a cart-load—he gets a permit written out exactly corresponding with those two puncheons of whiskey, say 230 gallons; he despatches off the whiskey in the morning early with the permit obtained; after the whiskey is despatched a person leaves the distillery on horseback for my premises, carries back the same permit, and another load of whiskey is brought to me under its protection. This has been often done: I have been repeatedly solicited to receive spirits in that way, when I should happen to have a decrease in my stock, to take it in without notice to the Excise; but with such solicitations I never complied.

That decrease you can have by small sales?—Yes; or I can find means to conceal as much as that, and my constant decrease by retail soon makes room for what may be concealed.

In point of fact, for the permit system to be of any use, it ought to be absolutely able to prevent any quantity of spirits being removed without it?—Yes, certainly.

And it should give the officer an opportunity of knowing all that the dealer receives and sells—but these things are not obtained under the system of permit and survey?—Certainly not.

That opening being left for evading the law, and it being evaded to the extent it is, it would appear that the system has failed in the object intended by the inventors of it?—That is quite my opinion of it.

Then it is useless as a revenue regulation, and at the same time exceedingly oppressive to the public, and very inconvenient to the trader?—Yes; and is also a cause of imposition upon the public, by the stamp it often gives to the compound as a genuine foreign spirit.

Instead of it being a preventive to fraud, it contributes to assist fraud?—That is my decided opinion. I conceive that the great disparity of the duty on foreign and home spirits is the principal cause of this fraudulent practice of adulteration being carried on. I am of opinion that if the duty on foreign spirits was reduced to 10*s.* or 12*s.* per gallon, the Government would not suffer; indeed, quite the reverse—that there would be even a greater revenue from foreign spirits (brandy in particular) than there is at the present time, by the high rate of £1. 2*s.* 6*d.*; and that I think would be calculated to put a stop to that system of adulteration, which is very bad, not only in defrauding Government, but in imposing on the public and injuring the fair trader.

Do you know the opinion of other gentlemen in the trade as to the permit and survey system; whether it might be taken off without injury to the revenue?—I believe that is the opinion of the respectable part of the trade, at least that description of dealers whose opinions Government seem desirous to ascertain.

a Report, endix No. 54.

Mr. Robert Mitchell and Mr. John Stewart, Wine and Spirit Merchants, Edinburgh.

Are the regulations for the taking the stock of foreign spirits and permits very strictly enforced by the officers?—*Mr. Mitchell.* They survey the stocks every twenty-eight days: it takes them five hours to go through a small stock; and they frequently make a check-survey, which is a very great inconvenience to the trade. I have been twenty-one years in business, and have never been found fault with in taking stock; and it has cost me a great deal of labour to keep it correct.

You see no public good arising from it?—I do not.

Suppose dealers not so correct as they ought to be, in point of fact, they can successfully counteract the intentions of the law, in regard to getting smuggled spirits into consumption?—*Mr. Stewart.* Yes; especially where there is a good retail trade going on: they can fill up the stock without the possibility of detection.

They can in that way prevent the officers taking a correct account of the stock?—Yes.

Do you sustain any inconvenience from the system of permits?—*Mr. Mitchell.* We do in sending goods to the country: particularly on certain days of the week; sometimes it is the following day before we get the permits; the request-notes are lodged, and we are obliged to send the permits by post afterwards.

In point of fact, you expose yourselves to penalties?—Yes; but we conceive if a request-note is lodged in the permit-office we are free.

What is the reason of the delay?—The number of permits required, particularly in tobacco and snuff.

Mr. Stewart. There being too few permit-writers.

Are they active efficient officers?—It is not our wish to complain of them; but some of them are not so perfect as they should be.

47

Mr. Mitchell. They certainly take a long time to write them: it is a great inconvenience to the trade.

There is a system of using what are called dry permits, is there not?—*Mr. Stewart.* We have all heard of them, I believe.

That is carried on to a considerable extent, is it not, so as to convey goods under the appearance of being properly conveyed by legal permits, when that is not the case—mixed spirits, for instance?—We believe such things are done—we have heard of them.

Are you dealers also in British spirits?—Yes.

What is your opinion about the use of permits and surveys of dealers' stocks and dealers' sales?—*Mr. Mitchell.* I think it is of no use whatever; if the distiller's stock is properly surveyed, I do not see that we have anything in our power. It is of no use keeping on the permit system, so far as dealers are concerned.

Do you conceive it contributes to the security of the revenue on spirits?—I think not.

If it once gets out of the distillery, you think that this system will not lead to its detection?—*Mr. Stewart.* Certainly not all that gets out of the distillery.

Mr. Mitchell. I take for granted the distiller is fully surveyed, and that there is no chance of that.

Mr. Stewart. But in the event of the distiller being able to convey spirits out of his stock, if the dealer has room, he may take it in, and then it becomes in a measure legalized after the survey; so that a dealer may consider himself perfectly secure after the survey has been made.

So that, in point of fact, the survey may contribute to assist the smuggling?—Yes; I think so.

Mr. Mitchell. If a dealer were to take spirits into his stock, and he was surveyed, and all found apparently right, he would consider himself perfectly safe.

It is your opinion that the expense incurred by the public, by paying so many Excise officers for taking the stocks of the traders, and the granting of permits, is of no public advantage?—Just so.

And at the same time you are subjected to great inconvenience by the administration of those regulations?—Yes; if we are not perfectly correct we are liable to getting into difficulties; and it is difficult to keep the stocks distinct—so many kinds of spirits.

Extract of a letter from Mr. Thomas Hutchison, of the firm of Hutchison & Co., Leith, dated 20th November, 1833. Appendix No. 6.

'With regard to the Excise keeping a check upon stocks, I have to say that, in my 'opinion, it is a most absurd and ineffectual system, not contributing in the least degree to 'the security of the revenue, and attended with much annoyance to the fair dealer. I would 'say, keep the most vigilant watch upon the manufacturer of Exciseable articles and on the 'sea coasts, for if once the goods pass them there is very little hope of detecting them there-'after. No dealer is surely supposed to be foolish enough to take contraband goods into a 'stock under the survey of the Excise without having credit in that stock to receive them, 'and if he has credit the goods are safe against the officer; the system therefore to some 'extent affords *facilities* for smuggling! Instead of keeping up a host of officers, employed 'on dealers' stocks (not being chargeable), security against smuggling might, in my humble 'opinion, be infinitely better obtained by a bond being required before a licence was given 'to any dealer or retailer—similar to the smuggling bonds entered into by masters of vessels '—to be forfeited with all other penalties on conviction of having been concerned in any 'contraband trade: this I think would be quite sufficient, if any check at all is necessary 'after the articles pass from the distilleries or bonded warehouses.

'I beg leave to reply to an objection some have to the doing away with the stocking and 'permitting system (though I do not conceive it to fall under the cognizance of the Excise)—'that of affording to the fraudulent trader an opportunity of mixing foreign and British 'spirits together, and defrauding the public with an adulterated article.

'In answer to this, I say that the very reverse would be the case; for when a dealer at 'present wishes to pass an adulterated foreign spirit for genuine, he endeavours to procure a 'foreign permit for it, and holds out to his customer that it is foreign, and refers to the 'permit as evidence if the quality be questioned. I therefore see no worse situation the '*public* would be placed in than at present. Goods of almost every description can be 'procured from the bonded warehouses in such small packages as would induce the public, 'rather than purchase a doubtful article out of such stocks without the permit (which is at 'present considered a proof of its genuineness), to purchase in bond and pay their own duties. 'The great competition in trade, moreover, I would conceive amply to guarantee to the 'public a genuine article when the price is given for such to any dealer of respectability.'

The evidence which we received on this subject at Glasgow is contained in the examination of a deputation of the spirit dealers and retailers of that city and its vicinity; the leading member of which was Mr. Robert Stewart, to whose evidence, on other branches of the Excise system of survey, we have already had occasion to refer in our former Reports as highly deserving of attention. Although a copy of

h Report, . Appendix 8.

this examination has been already inserted in the Appendix to the first part of this Report, we have thought it convenient, for the purpose of reference, that the following extract of it should also be inserted here :—

Mr. Robert Stewart, and others, Spirit Dealers, Glasgow.

Notwithstanding the reliance you place on the Excise system, is it not in point of fact known that the laws relating to permits and surveys are continually and generally violated with perfect impunity?—I conceive that at present they are violated to a very limited extent. That they are violated, I believe; but that because they have been violated to some extent, that they do not still prove a check, I am by no means prepared to admit; and I think that, were they more regularly administered, they might be made a more decided check than they at present are.

With regard to the taking the stock of spirits or any other article, does not the power the law gives, of disposing of small quantities without regular entries, go a great way to render the taking the stock and the survey system altogether inefficient for its purpose?—Yes, with retailers: the opening that is made by retail sales of which no notice is taken, the decreases that take place on account of the retail, certainly does facilitate the admission of a contraband article; but that is confined to the retail class; and, I would still add, that the necessity that at present exists of permits accompanying the spirits in transitu, and the risk of their being received at the door when the officer may happen to be present, and the thousand chances from information by servants, and otherwise, of their not escaping, is a very powerful check.

Has not the system of what are called dry permits grown up so as to counteract in a great degree the regulations of the Excise laws in regard to the effect of permits in checking smuggling?—That system has been, and very likely is at present, practised to some extent, I do not doubt it.

Are not dry permits a matter of traffic?—They have been to some extent, I believe; I do not know at present from my own knowledge whether they are or are not; I think that probably they are, but only to a very limited extent: I am far from being of opinion that that traffic is carried on to any extent sufficient to make that the cause of doing away with permits altogether.

With regard to home-made spirits it appears that you conceive that the system of permit and survey ought to be continued?—Undoubtedly; I conceive that if the system of permit and survey were taken away the trade would be broken up, and I think the revenue would be in a great measure lost.

That is founded on a conviction that the duty is not properly levied in the distilleries, if it were secured in the distilleries there would be nothing more to be done. Your view of the necessity of survey and permit must be founded on the conviction in your mind that the duty is not honestly and effectually collected and secured in the distillery?—It is founded, I would respectfully state, on a very different notion; I know little of distilleries, or of the mode in which they are conducted; any evasion, however, on the part of the distiller in Scotland is, I believe, to a very limited extent. I do not think the amount of the duty would compensate for the risk they would run, and my opinion is founded not on the legal distiller not being surveyed strictly, and paying the duties fairly, but on the notion that, when once the check of permit is done away, smuggled illicit-made spirits would pour in from a thousand sources.

That must either come from the licensed or unlicensed distillers?—I think it would come from the smuggler, the unlicensed distiller.

Is that going on to a very great extent in Scotland?—I do not know at present that it is, there is very little done in it except in the western highlands. Our traveller there informs us that his sales are very much checked in consequence of smuggled spirits being offered at 4*s.* 10*d.* per gallon.

Subject to what you state, that you think there is but little evasion of the duties by the licensed distillers, and but little illegal distillation going on, the duty must be well collected from those who make spirits, and therefore the necessity of having a strict survey of the stocks of dealers and continuing the permit system must be proportionally rendered less pressing than under a different state of circumstances?—I believe that in the highlands, as already stated, there is a good deal smuggled; and with regard to the assumption that the duties are strictly levied, and that there would be no reason for the survey, I would repeat, that the difficulty of conveying, and of having a stock, and of dealing in any way with smuggled spirits, is just that which prevents it, for wherever there is a market, customers that would purchase, there is no doubt spirits would be produced in abundance in an illicit way; and I do think it is the Excise survey, and the Excise system, and the efficient check that it presents that prevents smuggled spirits being made to an extent that cannot be estimated. I do not see what great object it would serve the revenue (the system of surveying British spirits being kept up) to do away it as regards foreign; and I cannot see how the doing away the survey on one kind of spirits could work well when retained as regarded another, especially when the one may be made very easily to imitate the other.

If no reason can be shewn for the continuance of an inconvenient code of legislation, it appears to follow that it should be done away with, does it not?—Certainly; and this applies, for instance, to the surveying and permitting of wine. But it appears to me, that to do away with this, as regards spirits, is quite another matter; that the doing away with it here,

would throw the trade into a different channel altogether, that it would throw it into the hands of the smuggler.

Have you anything to suggest with regard to the present regulations for taking the stock of dealers in spirits?—Yes; I would suggest one point, that which I alluded to as being a most efficient check, namely, that a sufficient number of permit-writers should always be kept to give permits *the instant* they were applied for. I think a great deal of the smuggling which goes on now is from the difficulty of getting permits; that would prevent all excuse; the excuse that we cannot get permits is at present valid, we are even obliged to send them by post into the country, at considerable expense, and with much risk and trouble.

There is a great deal of difficulty occasionally in getting permits, is there not?—Yes; a great deal more than there ought to be.

Then the practice is to send the spirits away without?—Yes; it is quite common, there is no help for it.

Then how can you say that the permit system is efficient in controlling the dealer and securing the revenue, when the common practice is to treat the law in the way you describe?—I do not think that greatly weakens my argument, though it may in some cases be evaded. The officer may check the goods in their passage: he inquires for the permit; if the person who carries these, says that there is an application made for one, the officer inquires, and if he finds that this is not the case, that no request has been lodged, he seizes the goods: the same thing happens when the goods arrive, the officer inquires and acts according to the information he receives and the reliance he places upon it.

It may not happen when these excuses are given, that they are always founded in fact?—It may, and the officers of Excise are just the parties to check that; very generally in sending by the carriers there are comparatively few goods sent without permits. In town it is quite different; but were permits immediately given, and the officers of Excise did their duty, there could be no goods safely sent without permits, and consequently few or none would be so sent.

You say that if the permit system and Excise survey were done away with on foreign spirits, it would lead to a considerable extent of smuggling on home spirits?—I have no doubt of that.

You say it would put the trade on a new footing, do you mean that it would open the trade into new connexions?—It would, as I have repeatedly stated, bring in the smugglers; the present dealers could no doubt buy from smugglers as well as others; I do not, therefore, think it would affect them more than others if they chose.

Every man who enters your trade by placing himself under Excise regulations, places himself under difficulties in regard to acting according to the regulations, and avoiding penalties?—No doubt.

The Excise regulations, in point of fact, are a protection to those in the trade, and in some degree shut out the free competition which would take place if no such regulations existed?—No doubt, it would certainly throw the thing open altogether; but I have already said that I do not see any difficulty in the present dealers buying of smugglers, if that were the order of the day, as well as others. It would be exceedingly convenient and pleasant to myself as a dealer, and to others, to get rid of Excise surveillance; but speaking as I do from my opinion as to the effects as it regards the public interest, I think that whilst it would relieve us of an annoying thing, the relief would be very dearly paid for by throwing the trade so much into the hands of smugglers that no respectable person could continue in it. I remember when smuggling was the order of the day; I do not know that I did deal much with them, but no doubt I must sometimes have done so; I would not, however, willingly submit to it again.

The trader would not only bring himself into a system of dealing with smugglers, but also into a system of deception; the dealing with the smugglers being for the purpose of imitation of the foreign article?—Yes.

So that in both ways a man loses his character?—No man of character or capital would continue in it. I would again advert to my evidence regarding wine, which is quite different, on account of the complete distinction between these two commodities, wine and spirits. Wine is made abroad, and cannot be imitated at home; spirits are made here, and even foreign spirits can be imitated very closely, so closely as to render it a mere matter of opinion which is which; and whenever opinion is brought to bear on the law, the law becomes, in a great measure, unavailable. Opinion as to kind of spirits is not much to be depended on, and if the system of permitting and surveying be done away with as regards one kind, it may be done away with as regards all.

From this examination it will be seen that Mr. Stewart appears to form a different estimate of the value of the Excise system of survey and permit, when applied to Foreign or British spirits, from that which in his former evidence he states himself to have formed with respect to its application to other articles under the survey of the same department; and that, on this point, he differs from the opinions to which we have above referred, of the spirit dealers of Edinburgh, who consider the system in question as even worse than useless. Mr. Stewart appears to entertain a strong opinion in favour of maintaining the existing system of

survey and permit on spirits, as a means of protection both to the revenue and the fair trader. On being questioned as to the grounds of this opinion, and as to the manner in which the system operates as such protection, it will be seen that Mr. Stewart refers generally to the opportunities which would be afforded to smuggling by the removal of the regulations, which he states would, in his opinion, be taken advantage of by persons embarking in the trade with fraudulent intentions, to such a degree as to lead to the usurpation of the whole trade into their hands, to the exclusion of the regular and fair trader. With every disposition to allow the opinions thus strongly expressed, the weight to which they are entitled in respect to the quarter from which they proceed, we are satisfied that on a more extended and rigid investigation into the actual circumstances of the spirit trade in Scotland and Ireland than we have had an opportunity of making, they would not be found to be justified either as to the extent of protection at present afforded by the Excise regulations, or as to the injury, either to the trade or the revenue, which would be consequent upon their removal. To afford any ground for the apprehension, it must, as we have already intimated, be assumed that the numerous precautions and checks for securing the duties at the distilleries have all been evaded, and that the survey and permit throw an effectual impediment in the way of completing the evasion which has been thus successfully commenced. A reference to the voluminous evidence contained in the Appendix to the former part of this Report, on the subject of the distilleries of Scotland and Ireland, but more especially of the latter country, must, we apprehend, incontrovertibly prove that after the spirits have once left the place of manufacture, no subsequent check can be relied on for the recovery of the duty or the detection of its evasion. In the former part of this Report we have referred to the recent detection of an extensive system of fraud practised in some of the distilleries of the south of Ireland, of which the particulars are fully stated, and with respect to which, it will be seen that one of the most experienced of the superior officers of Excise admits that he did not apprehend there would be any difficulty in finding the means of introducing into consumption the immense quantities of spirits thus surreptitiously produced; and that the system of survey on stock would offer no considerable impediment to that object. It may be urged that the evidence and opinion upon which we are commenting were offered in Scotland, and that they are not to be answered by arguments derived from the practice of Ireland; to this we reply, that all the evidence which we received in Scotland respecting the evasion of duties in distilleries was to the same effect, though not shewing evasion of duty in the same degree as in Ireland, and tended to prove that when the spirit had left the place of manufacture, the subsequent checks, by way of survey, were of little efficacy; and it may be added that the law and regulations, and the authorities under which they are enforced, are precisely the same in both countries, and that the system of administration should also be assumed to be similar.

nth Report, . 82, 83.

We do not think it necessary to observe upon the further argument brought forward by the deputation at Glasgow in favour of maintaining the system of survey and permit, on account of the protection thereby afforded against the adulteration of spirits, except by referring to the remarks contained in several of our former Reports on that part of the subject, where we insist that Excise regulations are not the proper means for securing to the public the excellence or genuine quality of a manufactured article; and we may also revert to the evidence in a preceding page of this Report, where it will be seen that the regulations in question so far from affording such security, in the instance before us, have a direct contrary tendency, and do in fact promote the practice

ort, p. 39, 40
Report, p. 11.

of adulteration, by assisting in passing off a spurious article with a supposed stamp of authority. P. 11.

The evidence which we received on the subject of this branch of trade in the more northern parts of Scotland is comprised in a memorial of the wine and spirit merchants of Aberdeen, and in the examination of Mr. Leslie Clark, who was deputed to present such memorial, and in the examination of a deputation of the wholesale wine, spirit, and tea merchants of Dundee, who attended us with certain resolutions passed at a meeting of the trade, complaining of hardships under the present Excise laws. The whole of the above Examinations and other documents have been already inserted in the Appendix to our Sixth Report, and need not be here repeated, as the trade in British spirits does not form the subject to which they primarily relate; there are, however, several points relating to that branch of trade, which are adverted to in the resolutions and memorial, to which the attention of the Board of Excise should be called, with a view to consider whether the relief desired may not with propriety be granted; amongst these we would especially notice the strong and, as it appears to us, the just complaint which is urged against the existence of the restrictions on the fair demands of the trader, under the provisions of the statute commonly called the 'Tippling Act.' Whatever may have been then the efficacy of this statute for the proposed object of checking intemperance at the time when it was passed, we are satisfied that under the alterations which have since taken place in the habits of the people, and in the ordinary modes of supply of spirituous liquors, no benefit can result from its continuance sufficient to outweigh the strong objections which may be urged against it, from its direct tendency to encourage dishonest dealing, and to interfere with the just rights of the licensed and regular trader: we therefore recommend that an early opportunity should be taken to repeal this Act. After the observations which we have already submitted on the effects of the system of survey and permits as applied to the spirit dealers of Scotland and Ireland, it is hardly necessary to state that the result of our inquiries with respect to those parts of the kingdom is the same as that which we have already intimated with respect to England, namely, that this system is not attended with any advantages equivalent to the inconvenience and expense, both public and private, which are thereby occasioned, and that it may therefore be wholly discontinued, reserving only to the Board of Excise a general power of examining spirits either in stock or in transit, on the receipt of such information as may justify a strong suspicion of fraud.

See Appendix 6th Report, p. 137, 1

Examination of Leslie Clark, 6th Report, p. 137. 24 Geo. 3.

II. Rectifiers and Compounders of Spirits.

The rectifiers and compounders of British spirits, although, as we have already stated, they do not belong to the class of 'Growing Duty Traders,' are placed under the superintendence of the Excise with a view to the additional check and means of survey which is thereby afforded with respect to the quantities of spirits produced by the distillers, the whole of which is required to pass through the hands of the rectifier before it is sent into consumption.

The Excise regulations applying to rectifiers or compounders of spirits, as distinguished from distillers, are as follow:—

Rectifiers and Compounders of Spirits.

'These traders receive their spirits in a plain state from the distiller, and by 'passing them through their stills, which is called rectification, they produce rec- Description of tifiers.

'tified spirits, which, if of the strength of 43 per cent. or upwards, are called 'spirits of wine; and by adding to spirits of less strength articles in order to 'communicate different flavours, which is called compounding, they produce British 'brandy and British compounds.

'Every rectifier and compounder of spirits is required to make entry of his 'premises and utensils, (6 Geo. 4, c. 80, s. 30,) and to take out a licence annually, 'the duty on which is £10. (6 Geo. 4, c. 80, s. 2.) No person is deemed a 'rectifier or compounder who shall not have, and *bonâ fide* use, for the rectifying 'or making of British compounds, at least one still capable of containing, exclusive 'of the head thereof, 120 gallons. (6 Geo. 4, c. 80, s. 103.)

'A rectifier is prohibited from carrying on his business within a quarter of a 'mile of a distillery, and from carrying it on upon the same premises with that of a 'brewer of beer or of a maker of sweets, vinegar, cyder or perry, or a refiner of 'sugar, or upon premises having any internal communication with the premises 'used by a person carrying on any of those businesses, or by a dealer in or retailer 'of spirits. (6 Geo. 4, c. 80, s. 35, 36.) He is also prohibited from having in his 'custody any wash or other fermented liquor capable of being distilled into spirits, '(6 Geo. 4, c. 80, s. 102,) and from using his stills on a Sunday. (6 Geo. 4, c. 12.)

'He is required to provide proper fastenings to his stills, (3 Geo. 4, c. 52, s. 9,) 'and the necessary means for enabling the officer to take samples, and to assist 'him when necessary with ladders and lights. (6 Geo. 4, c. 80, s. 42.) To charge 'his stills with liquor, before commencing to work, in the proportion of not less than 'seven-tenth parts of the content of the still including the head, and to work off the 'same within sixteen hours. (6 Geo. 4, c. 80, s. 105.)

'The content of every moveable cask is required to be legibly marked on both 'heads thereof, together with the name of the rectifier and of the place where his 'stock is kept. (6 Geo. 4, c. 80, s. 38.) Dealers in spirits are required to do the 'same.

'On receiving spirits into stock, notice thereof is required to be given to the 'proper officer, and the permit accompanying the spirits is to be delivered to 'him; and no alteration is allowed to be made in such spirits, nor any cask to be 'opened, until the officer shall have taken an account of the strength and quality 'thereof, unless he shall not attend within two hours after receiving such notice. '(6 Geo. 4, c. 80, s. 111.)

'When a rectifier is desirous of working his still, he is to give twelve hours' 'notice to the officer, who is required to attend at the time specified, and open the 'furnace door of the still; and having examined the liquor with which such still 'is charged, in order to ascertain that no fermented materials or other articles from 'which spirits can be distilled, are used, to fasten down the head of the still, if 'moveable, or if fixed, secure the charging pipe leading thereto, and also the 'discharge cock, so that nothing can be introduced into the still. He is also required 'to visit the house at intervals not exceeding four hours, and to examine the liquor 'running from the worm, in order to satisfy himself that no improper practice is 'resorted to. When the operation is completed he is to cause the head of the still 'to be taken off, if moveable, and after examining the sediment to ascertain that no 'unlawful material has been used, to secure the furnace door. (3 Geo. 4, c. 52, 's. 73, 74, 80.)

'No spirits are allowed to be brought into or sent out of stock without a permit. 'No less quantity than two gallons can legally be sent out, and in order to 'preserve the distinction between compounded spirits, foreign spirits and plain 'British spirits, the former are not allowed to be sent into consumption at a

'strength exceeding 17 per cent. under proof, below which strength the two 'latter are not allowed to be kept in stock. (6 Geo. 4, c. 80, s. 113.)

'The stock of every rectifier may be taken account of as often as the officer 'may think fit. (6 Geo. 4, c. 80, s. 109.) In practice, however, the officer is not 'required to take such account oftener than once in forty-two days. The rectifier's 'account is credited with every quantity of spirits brought into his stock, and is 'debited with every quantity sent out, computed at proof strength. On taking 'account of the stock on hand, the quantity is very accurately ascertained, and the 'strength where practicable; but, as the hydrometer will not indicate the strength 'of sweetened spirits, the rectifier is required to declare the true strength of such 'part of his stock as consists of sweetened spirits. (6 Geo. 4, c. 80, s. 101.) If on 'balancing the stock account, any undue increase appear, it is forfeited, and a 'penalty is incurred; and if a decrease beyond the quantities sent out by permit 'and exceeding five per cent. a penalty is also incurred; which is not, however, 'sued for unless such decrease shall be greater than four gallons in any one kind 'of spirits.' (6 Geo. 4, c. 80, s. 109, 117.)—*Board's Order, 25 March,* 1826.

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The above regulations, it should be recollected, are merely subsidiary to those of an infinitely more minute and complicated character, to which the article of trade, which is the object of them, has been already subjected in the hands of the original manufacturer; but even in the mitigated form in which the Excise regulations on rectifiers as compared with distillers appear, it will be seen that they furnish another instance of those descriptions of trades to which we have alluded in the commencement of this Report, in respect to which, for purposes of revenue, the management and control is in great measure transferred from the proprietor to the officers of revenue.

The trade cannot be commenced or continued without permission from the Excise; the situation of the works and the capacity of the principal utensils must be approved by them; the quantity of liquor to be put into the stills and the time in which it is to be distilled are limited by Act of Parliament; the work cannot be commenced without notice to an officer, who attends to open the furnace door and to close it when the work is completed; the stock of the trader is subject to all the regulations of the survey and permit, and to the visits of the officer at all times when he may think fit.

This application of the Excise regulations to a class of traders who are in no respect accountable for any duties receivable by that department, would appear to be hardly justifiable if the object of that application were merely to afford an auxiliary security to the due collection of duties which are charged and ought to be fully accounted for whilst the article on which they are imposed is in the hands of the first manufacturer; but it should be recollected that a rectifier is also necessarily a distiller, and though his trade is professedly only for the purpose of a further process on spirits already distilled, yet that he has within his premises all the means (supposing the materials to be allowed him) of conducting the manufacture from its commencement; and therefore, so long as the division of the trade into rectifiers and distillers shall be continued, it is obviously essential that the former should be restricted, under a severe system of supervision and penalties, from engaging in the business of the latter. It may be permitted, however, here to refer to an opinion already intimated in a former part of this Report, that this division of the business of distillation is not attended with any practical good either as regards security to the revenue or convenience to trade, commensurate with the evils arising from the multiplication of regulations and the unnecessary increase in

the expenses of manufacture which is thereby occasioned. We have not, in the course of our inquiries into this subject, heard any sufficient reason why a rectified or comparatively pure spirit should not be produced by the distiller in England, in the same way as it is produced in Scotland and Ireland, whilst the business of sweetening, compounding, or flavouring of the spirits so produced might be left to be carried on by a distinct class of traders, who would require no part of the apparatus used in distillation.

We proceed to submit the result of our inquiries into this branch of the trade in the three divisions of the kingdom in the order in which our examinations were taken.

Rectifiers in England.

ndix to
th Report,
I. No. 97.

The last official return of the licensed rectifiers in England is inserted in the Appendix to the former part of this Report, from which it appears that the number of the licensed rectifiers in the several parts of England is 108, of whom forty-four are situated within the limits of the chief office in London.

No. 97.

From the examination of a deputation of the rectifiers in the vicinity of London, although principally directed to a discussion of the merits of the new Distillery Bill, it will be seen that there are also several points with respect to the mode in which the survey is at present applied to their branch of the trade which they are desirous of bringing under consideration. They state that under a recent order of the Board of Excise the quantities of spirits received by them are to be ascertained in a manner different from that which had hitherto been in practice, and the officers of Excise were ordered to be instructed in calliper gauging for that purpose. They add that such a mode of gauging cannot be applied to their stocks generally without great inconvenience, and that it is also liable to great errors from the difference in calculations by different officers. As a remedy for these inconveniences they suggest that proper precautions should be taken by the officer to have an accurate account of the quantity sent from the distiller to the rectifier, and that, such quantities being duly ascertained, there would not be occasion for further check with respect to the latter. This suggestion is offered on the ground to which we have already alluded, that no duty is charged during the operation of the rectifier, and the experiment would certainly appear to be of great weight if, as we have before observed, the business of rectifying or compounding were to be carried on separately from that of distilling.

One of the deputation strongly urges the inconvenience to the trade arising from the regulations to which we have before adverted, which compels the rectifier to charge his still with a certain quantity of liquor (seven-tenths of the contents of the still and the head); the necessity of complying with this regulation he states to be frequently the occasion of great inconvenience to the rectifiers, and to be attended with an unnecessary waste both of time and materials; he also intimates that the regulation is not necessary for the security of the revenue.

Without expressing a decided opinion upon a point so entirely practical, we would observe that this appears to be one of those instances of interference with one of the principal operations of a private trade, of which nothing but a strong ground of necessity can justify the continuance; and we accordingly recommend that the attention of the department should be called to an early revision of the regulations relating to rectifiers, with a view to see whether the above and some other instances of inconvenience to the trader which are adverted to in the same examination might not with propriety be removed.

Rectifiers in Scotland.

From the return in the Appendix to the First Part of this Report, it will be seen that the number of rectifying distillers in Scotland is only eleven, and that the business is confined to the cities of Edinburgh, Leith, and Glasgow. We were not attended by any deputation from this branch of the trade in Scotland, and our attention has not been called to any point in which the interests of the rectifiers in that part of the kingdom, as distinguished from the other distillers, is concerned. This trade, however, being carried on in Scotland under precisely the same regulations, and nearly under the same circumstances as in Ireland, the examinations taken, and the information received in that part of the kingdom, will be equally applicable to the trade in Scotland.

Seventh Report, Part I. p. 29, an Appendix No. 6

Rectifiers in Ireland.

From the return already referred to, it will be seen that there are nineteen rectifying distillers in Ireland, above one half of that number being in the district of Dublin, and the remainder in various parts of the country.

Appendix, Part No. 68.

The principal point affecting the interests of the rectifying distillers, both of Ireland and Scotland, is that to which we have already adverted in the former part of this Report, namely, the prohibition which at present virtually exists against the exportation by those classes of traders of sweetened or compounded spirits, either to foreign countries, or from the place of manufacture to the other parts of the United Kingdom. We have already intimated an opinion that measures ought to be adopted with the view of ascertaining whether this branch of trade may not be relieved from the restriction under which it labours, without the sacrifice of any material object connected with the adequate protection of the revenue. That opinion is confirmed by a reconsideration of the evidence and representations which we have received on the subject from several parties interested in this trade in Ireland; and it appears to be desirable that we should direct attention to these communications in greater detail than we had an opportunity of doing in the former part of our Report.

See Part I. p. 4 64, &c.

We commence with the following extract from a letter sent to us in Dublin by Mr. Ross Smyth, of Londonderry, to whose opinion on other questions arising under the distillery laws we have already adverted, as deserving of much attention:—'The restrictions on the spirit intercourse with England, though in violation 'of the understanding with the Treasury, when the Irish distillers remonstrated 'against the admission of Scotch spirits into Ireland, form a great grievance. 'In England the chief consumption is of compounds, such as gin, rum, and 'brandy, and these cannot be sent from this country; so that the English distiller, 'by deriving the profits of his trade from his rectifying concerns, has a direct 'interest in keeping raw spirits below a remunerating price; and the regulations 'under which spirits are exported from this to the English markets, are equiva-'lent to an extra duty of from 3*d.* to 4*d.* per gallon above what the English 'distiller pays. The Excise Board at one time justified the exclusion of Scotch 'and Irish compounds, on the ground that it was impossible to ascertain the 'true strength; but have since acknowledged that this only holds good as regards 'sweetened compounds, and they form a very small part of the rectifier's trade.'

Appendix, Part No. 45.

The same point is strongly urged in a letter addressed to us by Mr. Daniel Meagher, a rectifying distiller of Cork. He states, 'I can make what is called 'British brandy and British gin fit for the English market, but from the nature of 'the Excise laws not one gallon can I export. Why should I not be allowed to

Ibid. No. 49.

'export any article I can manufacture, paying all duties due and owing to the 'Crown? I use no sweetening material that could deceive the hydrometer. The 'compound articles are put into the still, and the extract drawn off in the usual 'way. Any sugar or syrup used in the after-flavouring, may be used in England 'according to the custom of that country.' Having in a former part of the same letter shewn that his trade as a rectifier for the home market is destroyed, by the regulation which prevents him from delivering rectified spirits of a greater strength than seven degrees over proof, he adds, 'thus my trade for the home and 'the English market is stopped by the Legislature, without the slightest benefit to 'the Crown or to the country.'

A statement on behalf of the body of Irish rectifiers appears to have been addressed to Lord Althorp by Mr. A. J. Maley and Mr. Robert Molloy, a copy of which has been transmitted to us and is inserted in our Appendix to Part I, and we beg to refer to the whole of this document, which contains a clear exposition of the manner in which this class of traders are affected by the operation of the existing laws on this subject, and a strong representation of the claims of that body to be relieved from such operation, as well on general grounds, as under the construction of the Act of Union. When in a former page we expressed our opinion that this branch of law should be revised, with a view to do away with every restriction on the trade which is not absolutely required for the security of the revenue, we at the same time intimated our belief that means might be found for overcoming the obstacle arising from the alleged impossibility of ascertaining the strength of sweetened spirits. On a reference to the documents which accompany the statement of Messrs. Maley and Molloy, it will be seen that at the date of the Report of the former Commissioners of Inquiry, a similar impression prevailed, and in confirmation of it a description is given in the Appendix to their Fifth Report of a peculiar mode of applying the hydrometer in order to ascertain the strength of sweetened spirits. This application of the hydrometer appears to have been the invention of Mr. Æneas Coffey, then one of the Inspectors-General of Excise, and who has since been extensively engaged as a practical distiller on his own account. In a recent communication to Messrs. Maley and Molloy it will be seen that Mr. Coffey, in referring to the explanation contained in the Appendix to the Report of the former Commissioners, states, that since the time when that description was written, he had 'made all the necessary experiments and constructed 'a table by which sweetened spirits can be tried, and the process is almost as simple 'as that by an hydrometer; at all events it could be performed on fifty samples 'while one process by distillation was going on, and would in practice give 'more accurate results than any distillation on a small scale could possibly give.' Upon the same part of the subject we also beg to direct attention to the whole of the examinations of Mr. Molloy and Mr. D. Moylan, who attended us as a deputation from the rectifying distillers of Dublin. After stating 'that the only 'exception to free intercourse between the two countries is the exclusion of rec-'tified spirits from the English market,' they represent that the ground of objection to this intercourse 'was that the strength of compounded spirits could 'not be ascertained so as to collect the rate of duty; but we have repeatedly offered 'to shew that the strength can be ascertained, and that, in point of fact, it is 'ascertained by the officers in charge of the distilleries, both here and in England, 'inasmuch as they keep the stock on proof gallons, which obliges them to ascertain 'the strength, therefore that cannot be the real ground of objection, for such ground 'does not exist.'—'They keep our stock in proof spirits in order to ascertain that 'we have no larger quantity than we have paid duty on—a fact which completely

ndix, Part I. 56.

Report of missioners of iry, Appendix, 9.

ndix, Part I. 152.

'contradicts the assertion that they cannot ascertain the strength; if they cannot 'ascertain the strength, the duty of the officer is imaginary, there can be no check 'whatever.'

The above line of argument, it will be seen, is much dwelt upon in the course of the examination; and it certainly appears that the deputation have strong ground to contend on behalf of their trade, that if the officers of the Excise are in the habit of using means on which they can rely for calculating the strength of rectified spirits for any revenue purpose (taking stock for instance), those means should also be made available, as far as possible, to relieve the trade from the restrictions on exportation. In addition, however, to the means of security to the revenue which are thus suggested, the deputation further allege, and, as we think, with equal reason, that, in case of opening the trade, the revenue would have a further protection against misrepresentation on the part of the rectifier, by the strong motive of his personal interests. 'Spirits or compounds,' they remark, 'are sold by the strength as indicated by the hydrometer; if the trader then 'should make declaration of a lower strength, in order to defraud the revenue, 'he would defraud himself much more largely; if he so compounded that he 'should defraud the Government, assuredly he would be defrauding himself when 'it reached England, for it is sold by the strength, as indicated by the hydrometer, 'almost universally.' They add, 'There would be another check still remaining: 'by distillation, or by chemical analysis, the quantity of spirit in any compound can 'always be ascertained; let it be subject to confiscation if any untrue representa-'tion was made.'

In the above extracts and observations we apprehend that sufficient reason will be found to support the recommendation already submitted, that those regulations which restrict the exportation of rectified or compounded spirits should be revised, with a view to remove the restriction as far as possible; and that especially a proper investigation should take place as to the sufficiency of the process suggested by Mr. Coffey, as a means of trying the strength of sweetened spirits; and even if it should be found, after sufficient experiments, that this process, or other chemical means applicable to the same object, should not sufficiently answer the intended purpose with respect to sweetened spirits, still it should be seen whether the restriction might not with propriety be removed with respect to such compounds as are not sweetened, but merely flavoured, coloured, or mixed. With respect also to this suggestion of Mr. Coffey it should be observed, that the object of his invention was not merely for the purpose of taking the strength of sweetened spirits, but generally for 'checking the use of wash of undue gravity in distilleries;' and that the former Commissioners of Inquiry, who had the suggestion under their consideration, express an opinion 'that it might be highly useful if confirmed by further 'experience.' As Mr. Coffey, in the letter above referred to, intimates that no sufficient investigation has yet (after a lapse of ten years) taken place into the subject, it appears proper that some further inquiry should be made on this point, which becomes of the more importance when it is recollected that a misrepresentation of the actual gravities at which the distiller is working is generally admitted to be one of the most prevalent means of evasion practised by the fraudulent trader.

Mr. Coffey's Letter to Mess Maley and Mc Appendix, Par p. 202.
Fifth Report of Commissioners Inquiry, p. 14.

III. Revenue Police.

In the preceding part of this Report we have referred to several returns which are inserted in the Appendix, shewing the number of persons employed in this force for the four last years, the number of seizures and detections made by them,

See Part I. p. 8

and the amount of the rewards paid to them. Since the receipt of these returns we have been furnished by the Board of Excise with further details of information on the same subject, in the shape of copies of returns and reports made to that Board, shewing the authorities under which this description of force was originally established in Ireland, and under which it has been subsequently maintained and augmented in its present more extended form.

ppendix No. 1.

Referring to these documents for more complete details, it may be sufficient to state here that the application of a force of this kind, distinct from and in addition to the established officers of Excise for the purpose of suppressing illicit distillation, was introduced in the year 1787, at which period a proposal was made by an individual resident in the county of Leitrim, being in the nature of a contract, by which he undertook to keep down illicit distillation in a certain district at a stipulated rate of remuneration. This proposal was accepted, under the authority of the Lord-Lieutenant, by way of experiment for one year, and appears to have led to similar contracts with seven other individuals for other parts of the country. No information is produced as to the result of this experiment, or as to the motives or authority under which the contracts were renewed; it appears, however, that the engagements were continued with some of the original contractors during the whole of their lives, and with others until the service was undertaken in a different form by the department of Excise in the year 1818, being a period of thirty years from the date of the contract referred to. To those who are unacquainted with the irregular manner in which the business of the revenue departments was formerly conducted in Ireland, it must appear singular that contracts professedly entered into for one year, for a limited and local service, should have continued for thirty years, or until the original contractors had died or were worn out, without any record being kept of the renewal of such contracts, or any other facts being known relating to them beyond the issue, during that long series of years, of the stipulated pay to the contractors; that such records cannot now be produced may, however, in some degree be accounted for by the consolidation of the department which has since taken place, and the transfer of the business of the Irish Board from Dublin to London. Whatever may have been the effect of these seven hired parties in the particular districts in which they were employed, it is clear that neither they, nor any other description of force then employed, were effectual for the general suppression of the evil against which they were directed, since it is well known that during the period above alluded to, the practice of illicit distillation prevailed to such a degree as to afford constant employment to the officers of Excise, assisted by a large portion of the military, in their attempts to keep it down. The evil consequences to the army from this service are fully pointed out in the documents in the Appendix, and from thence it appears that, after various modifications in the mode of their employment, and other abortive expedients had been resorted to, the first attempt at employing an armed force, wholly belonging to the Excise, was made in the year 1818, at the suggestion of Mr. Tottenham, an Acting Inspector-General of Excise at Sligo. This suggestion having been communicated to the Government and approved of, arms and accoutrements were issued from the Ordnance, at first to the single party originally proposed by Mr. Tottenham, and subsequently to various other parties in different parts of the country, which were formed on a similar model. The adoption of this description of force by the consolidated Board, and the extension of its numbers under their recommendation, will appear from the returns to which we have already referred in the Appendix to the first part of the Report.

enth Report, t I. p. 88.

Before we proceed to submit the results of our recent examinations on the sub-

ject of this force, as it now exists in Ireland, it may be proper to offer one or two observations to which a general consideration of this part of the Excise establishment appears naturally to give rise.

The title of 'Revenue Police' would lead to the expectation of an institution generally applicable to the service of the public revenue, instead of which, it is to be observed, that the force in question is confined to the protection of a single head of duty, against one only of the numerous practices by which it is evaded, and that Ireland is the only part of the kingdom in which it is established. It should be recollected also that this force is not a substitution for, but an addition to, the other means of collecting the Excise revenue, which exist in Ireland to the same extent as in Scotland and England, and it is to be observed that the former part of the kingdom has, in two respects, great additional means available for that purpose which are not possessed by the latter. These consist, first, in the institution, peculiar to Ireland, of a numerous body of police or constabulary stationed in every part of the country, for the express purpose of enforcing the general execution of the laws; and, secondly, in the establishment, on a much more complete and extensive scale than is adopted in the other parts of the kingdom, of a highly efficient Custom-House coast-guard, by which the whole island is surrounded, composed of officers and men, kept constantly on the alert, and peculiarly well adapted for the suppression of all infractions of the revenue laws.

Appendix No. 2

Appendix No. 2

It seems proper that these circumstances should be borne in mind, when the continuance and extension of the revenue police is called for, as if it were a part of the ordinary revenue establishments of the kingdom at large.

In the former part of this Report we have collected a great variety of evidence on the subject of illicit distillation in Ireland, from which it will be seen that that practice has, within these few years, prevailed to a great and increasing extent; the causes to which this increase is attributed are various, according to the different views of the numerous witnesses whom we examined on the subject, but in our opinion the greatest weight of testimony rests with those who describe the increase of the practice as simultaneous with, and principally attributable to, the increase in the rate of duty; although other causes alluded to, such as the late abundant harvests, and the generally disturbed state of the country, may have contributed to extend the evil. It will be further found, from the examinations already referred to, that the efforts made by the department of Excise towards the suppression of the practice have been, in great measure, confined to the employment for that purpose of the revenue police, which force has, within the last few years, been increased to more than double its former amount. The mere fact, however, of the continued increase of illicit distillation, in all those districts in which the revenue police now is, and for a considerable period has been stationed, renders it sufficiently evident that this force, in its present state, is not to be relied on as a means of prevention; and it would seem to follow, as a necessary conclusion, either that there was something in the constitution and character of this establishment which rendered it ill adapted for the purpose for which it is professedly maintained, or that the failure may be ascribed to some defect in the manner in which the exertions of the force have been directed or applied to that purpose. Our inquiries during our visit to Dublin were directed to both these points, and we proceed to state the general results of those inquiries.

In examining however the efficiency of the force in question, it may be proper in the first place to observe, that the practice against which it is exclusively directed is one of that class of offences which become offences merely because they are transgressions of the law; the act itself (that of distillation), which con

stitutes the offence, when practised by an unlicensed person, being the same which is protected and encouraged by the laws when practised by one who is licensed.

The increased difficulty which attends all attempts at a strict execution of the law in cases of this description, as compared with those cases in which every one feels his individual interest and security to be directly concerned in supporting the law, does not require to be enlarged upon, and a consideration of this difference must, we think, lead to the conclusion, that when the temptation to commit transgressions of this nature is, from circumstances, necessarily very strong, the total suppression of them will, in practice, be found to be unattainable; and it seems, further, to follow that in all such cases the most effectual means of prevention must be by diminishing the temptation to commit the offence.

One of the prevailing objections attending the employment of the revenue police in Ireland certainly appears to be, that it has superseded every other kind of exertion which might be used in suppressing the practice of illicit distillation, and that the department of Excise, though it has still on its establishment the several descriptions of supervisors, surveyors, and riding officers, to whom the duty of suppressing this practice was formerly committed in Ireland, as it still is in England and Scotland, does not appear to have made any use of these auxiliary means for that purpose. We have also already intimated that the other descriptions of police in the public pay in Ireland, the constabulary and coast-guard, although peculiarly well adapted for this service, are left wholly unavailable. On this point, Mr. Pape, the collector of Dublin, (to whose information and opinion we have already stated that peculiar attention is due,) says, 'I am told the constabulary 'and the coast-guard, when they come in contact with the revenue police—some-'times they are in almost immediate contact—the coast-guard have got one station, 'the revenue police another station, and the constabulary a third, almost together, 'and none but the revenue police will take cognizance of illicit distillation, though 'they are all equally cognizant of it. I think the whole force ought to be obliged 'to give their assistance in such matters: the revenue police find it difficult to 'enforce the law in some instances, I am informed, and cannot avail themselves of 'assistance, when close at hand.' Mr. Saurin, the solicitor to the department, concurs in this view, and describes it as 'a great anomaly in Ireland, having two 'bodies of police for enforcing the law, the constabulary police and the revenue 'police, perfectly distinct, so that the constabulary police are not allowed to assist 'the others, except under certain circumstances.' The several other collectors from various parts of the country, whom we examined in Ireland, though they differ in some respects in opinion as to the degree of the efficiency of this force, all concur that in its present state it cannot be relied upon for an entire suppression of the evil. Mr. Kilpatrick, the collector of Dundalk, upon being asked whether he thought the police force could be increased to such a degree as effectually to check illicit distillation, replies, 'I cannot say effectually, unless the people of the 'country were made to feel in some way generally that it would become the interest 'of the individuals who are the owners of land to suppress it. They could, by 'increasing the revenue police, certainly keep it in a great measure down, provided 'they are well regulated and properly conducted.' Mr. Halliburton, collector of Sligo, of whose information we have availed ourselves largely in the former part of this Report, after stating instances of great exertion and activity on the part of individual officers of the police in his district, on being asked what, in his opinion, would be the means of putting down illicit distillation, answers, 'I have consulted 'with several gentlemen in the county of Sligo, and they are of opinion that nothing

mination of Mr. e, Seventh Re-, Part I. p. 376.

mination of Mr. rin, ibid, p. 381.

mination of Mr. atrick, ibid. 85.

mination of Mr. liburton, ibid. 87.

'61

'will put it down (and I am of the same opinion), unless we adopt some measure 'that will cause the country gentlemen to co-operate with the revenue.' As a proof of the fitness of the constabulary force to assist in the service, he states, 'Latterly 'we have had assistance from the constabulary in conveying prisoners to gaol, 'when they have been taken and delivered to them by the revenue police; I am 'not aware that they have ever refused when we called upon them, unless they were 'specially employed; they have also sent out one man with the parties to still-'hunt, and we have found him efficient, for the constabulary know the people in the 'neighbourhood, and when they find they are known they are less disposed to make 'resistance.' He also states that he sees no reason why the coast-guard, of whom he has a considerable number in his district, should not be called upon to assist, as they might be useful, especially on the coast and among the islands where illicit distillation notoriously prevails: he however recurs to his opinion, that in order to make any combination of force effectual for the purpose, they must have the co-operation of the country gentlemen.

Mr. Thomas Gill, collector of the Drogheda district, states 'that illicit distillation 'has been gradually increasing for three years; that when he got charge of the 'Drogheda collection first, in November 1830, there was only one police force 'stationed in the whole collection at that time, and it (illicit distillation) did not 'exist to the degree it does at present, but there have been three placed in my 'collection since that period;' but he adds, that, notwithstanding this increase of force, 'the practice has been gradually increasing during the last three years, in 'defiance of every effort made to prevent it;' such efforts having consisted in the additions made to the revenue police, as before mentioned; and he gives it as his opinion that the force is clearly not adequate to put it down, and that it never will be put down 'without a numerous and immense police force,' and until a change is made with respect to the officers who command it.

Examination of Gill, Seventh Report, Part. I. p. 389.

Mr. Crowther, collector of the Londonderry district, in which were stationed eighteen parties of revenue police, after stating his belief that illicit distillation was actually increasing very much, and being asked what efforts have been made to keep it down, answers, 'nothing but the police of course:' he adds, that the regular Excise officers do not interfere beyond giving information, and that the police frequently apply to the constabulary, but that they refuse to act with them.

Examination of Crowther, ibid. p. 392.

Mr. Norman Ashe, collector of the Galway district, also describes the great increase of illicit distillation within the last few years, notwithstanding that he has four parties of police in his collection. He states that there is a great part of the country where the people can do nearly as they please: 'the surveying officers do 'not interfere; they have nothing to do with the police, nor does the police wish 'to have any thing to do with them,—both should co-operate, but the surveying 'officer should require protection.' Mr. Ashe concurs in the opinion that, in the present mode of conducting the police force, there is not that general direction and control which would render the force efficient to the performance of the duty, and he adds, 'there should be more control over them than there is by the Excise. 'If each collection was divided into police districts, and the party in charge of 'each district made accountable to keep down illicit distillation, then it would have 'a powerful effect.'

Examination of Ashe, ibid. p. 396

Mr. Thomas Wright, collector of the Foxford district, after describing the great prevalence of illicit distillation in his district, and stating that he has six parties of revenue police stationed there, on being questioned as to the activity of the police in discharging their duty, answers, 'I can hardly speak to that—there 'is no particular inducement to them to make detections of stills—they receive

Examination of Wright, ibid. p. 4

'rewards for the spirits seized, and also for the prisoners made; but there are no 'rewards paid for detecting stills, consequently I doubt whether they are so active 'as they would be if rewards were paid thereon.' On being asked whether he thought the Excise police could put a stop to illicit distillation, he answers, 'No, 'I do not think they ever can; they may check it in some degree, but as to their 'putting a total stop to it, it is in my opinion impossible.'

amination of Irish stillers, Seventh port, Part I. 416.

The principal distillers of Ireland, whom we examined on the subject of the revenue police, concur generally in the representations and opinions which are above quoted from the examinations of the collectors. By the deputation from the Irish distillers whom we examined in London it is distinctly stated, that, in their opinion, the revenue police, as at present constituted, 'are of no use:' one of the deputation adds, 'I think the revenue police would be more effective, if, in place 'of officers who do not understand the revenue duties, they had revenue officers to 'go out with the police; for instance, if there was one revenue officer attached to 'each corps of police, and the police were to act as soldiers instead of acting for 'themselves, I have no doubt they would be more effective in putting down illicit 'distillation, and in putting down illicit practices of every kind connected with the 'revenue. The officers of police, I think, do not understand still-hunting.'

We have made the above extract from the evidence of a very competent witness, who has a strong personal interest in the suppression of illicit distillation, for the purpose of shewing that, in his view of the establishment in question, its value as a preventative of that practice consists merely in its numerical force, and that value is in great measure lost for want of adequate direction.

amination of Mr. ss Smyth, ibid. 431.

Mr. Ross Smyth, a distiller in Derry, states that, in his opinion, the efficiency of the revenue police has been much lessened since their remuneration, arising from detections, has been diminished: he says, 'The police have still some small 'allowance, but quite inadequate to the security of the duty; in fact, a police 'officer is now better off without making any exertion and receiving only his 'salary.' He further states, on the same subject, 'There is one thing which 'appears to me of great importance for the efficiency both of the Excise officers 'and the police, and that is that they should be under one head. The police is 'not only distinct from the Excise, but there is a degree of jealousy between them, 'and, instead of co-operating, I think they rather try to impede each other: I think 'if they were all placed under the control and direction of the collector of Excise 'they would act much more efficiently.'

p. 434.

amination of Mr. ckson, ibid. p. 1, 442.

Mr. Alexander Dickson, of the Belturbet distillery, in the county of Cavan, after stating that in consequence of the representation made by the licensed distillers of that district to the Government, of the great increase of illicit distillation, a party of revenue police was sent there, adds, 'They are very active in trying to 'put it down, but they will not succeed;' and gives as a reason, 'They are 'well watched by the poteen makers, and in whatever direction they go they have 'persons to run before them and give the alarm that they are coming, by which 'means they are enabled to prepare to receive them by putting stills, whiskey, &c. 'out of the way:' further on he states, 'The officers of Excise at present do not 'conceive it their duty to look after illicit distillation; formerly they did, but now 'it is left to the revenue police.'

amination of Mr. ller, ibid. p. 444.

Mr. John Miller, distiller, of Comber, near Belfast, states it as his own opinion, and as the result of communications with gentlemen in the neighbourhood of Derry, that under the present system 'the attempts of the police are quite 'unavailing.'

amination of Dub- Distillers, ibid. 450.

The deputation of Irish distillers whom we examined in Dublin, after adverting

to the general prevalence of illicit distillation in every part of Ireland, allege as one of the causes for such prevalence, 'the impunity with which the illicit trade is 'carried on;' and they intimate that the police force, notwithstanding its recent augmentations, is insufficient to suppress it; 'it is said that illicit distillation often 'disappears in the district to which they may be sent, and returns when they 'withdraw from it.'

In the observations and extracts which are above submitted, the failure of the revenue police to effect the purpose for which it was instituted will be seen to be attributed to causes which seem to be inherent in an establishment of that kind acting separately and independently of any auxiliary means of support. Amongst several of the persons, however, whom we examined, we found a strong opinion to prevail that, in addition to the objections of a more general nature to the constitution of this force, the failure in effecting its object may also be in some measure attributed to the manner in which its efforts are directed, and especially to the description of persons who are employed in it.

Mr. Saurin, in the examination already referred to, expresses his opinion 'that 'the officers are not of a class of men that it would be desirable to have com- 'manding such a force, being in many instances of a very low rank in life;' and he thinks that the officers should be of a similar class of men to those of the preventive water-guard and of the constabulary, who are generally half-pay officers of the army.

Examination of M Saurin, Seventh Report, Part I. p. 381.

From the examination of Mr. Halliburton, also above referred to, it will be seen that on his coming (in the year preceding) to his collection, he found, from his observations on the performance of the officers generally, that there were some of them not competent to discharge their duties; that in consequence he made a representation to the Board, which produced a new appointment of officers, and was followed by a marked improvement in the performance of their duties; this improvement he attributes in a great degree to the individual exertions of one of the officers so selected.

Examination of M Halliburton, ibid. p. 386.

From the examination of Mr. Gill it will be seen that there is no general superintending control over the various parties of police; the immediate command of each party is with the lieutenant, to whose discretion it is left to take the steps which he may think expedient for the suppression of illicit distillation. Mr. Gill however states, that in his opinion these officers are not sufficiently paid for the duties they perform, and they have not a sufficient interest in their stations to lead them to an efficient performance of those duties. On being asked as to the means of correcting misconduct or neglect of duty, on the part of these officers, Mr. Gill answers, 'It would be my duty to state it. They are obliged to give a six weeks' 'report of their proceedings in their journals, and to state every day's work, and 'it is my duty to examine it, and see that it is sufficient.' He adds, that any thing that is wrong must go through the process of the report of the collector, or of the inspector, to the Board. The only officer in this force superior to the lieutenant, he states to be the inspector, and he adds, 'There are but two 'inspectors in Ireland. Their duty is rather to see that the parties are in good 'order, and their arms in good order; they make monthly excursions to see 'that.'

Examination of M Gill, ibid. p. 390.

From the above description it will be evident that without a more efficient and better organized system of control and general superintendence, it must be impossible that this force should perform the duty intrusted to it with that degree of concert, promptness, and decision, which are peculiarly required by the nature of its service.

xamination of Mr. shee, Seventh Report, Part I. p. 397.

The evidence of Mr. Norman Ashe is to the same effect, as to the want of a sufficient superintending authority for the immediate direction of this force. The only control which he exercises as collector, he describes as consisting in the duty of examining their journals, and in the power of directing the men to accompany the Excise officers, 'when not employed by the lieutenant.' He also alludes to the want of exertion in the parties since the termination of the rewards. On being questioned as to the duties performed by the inspector of police, he answers, 'I have never seen an inspector interfere more than coming and examining the 'police accounts, and the men's bedding, arms and accoutrements, and signing the 'cash-book and journal, and so on: but it would be of great importance for some 'officer to visit those places where they are in the habit of making detections, and 'to inquire how they perform the duty; for if they do not destroy every thing, it 'leaves an encouragement to begin again, which I believe often happens.'

. p. 398.

The examinations of the distillers from the various parts of Ireland, to which we have already referred, will be found to confirm the statements of the collectors and other officers, as to the manner in which the duties of the revenue police are at present executed and directed, and to lead to the same conclusion as that arising from all the other evidence which we have received on the subject, viz. that this force, as at present constituted and conducted, is not productive of general benefit to the revenue, to an extent corresponding with the heavy expense at which it is maintained.

A more favourable opinion of this institution however is, as might be expected, expressed by those more immediately concerned in its establishment.

amination of Mr. nkett, ibid. 238.

Mr. Plunkett, the deputy-chairman of the Board, on being asked whether the great increase in illicit distillation did not shew 'that the police force is not a fit 'remedy for the evil,' answers, 'The evil certainly is increasing, but as it has been 'put down in one place, it shews itself in counties where the force did not previously 'exist. We cannot pretend to cover the whole country; the force has been 'augmented only as the growth of the evil in certain places induced the Government 'to consent to its increase;' and on being asked whether he finds that after the force is applied the evil ceases, answers, 'That has been the general result of the appli-'cation of the force. I have no doubt that, although we may not be able totally to 'suppress illicit distillation by this force, yet that it keeps it in subjection very 'much; that it would be infinitely worse than it is if that force did not exist; and 'that the fear of its being applied checks its growth in other places where the 'police force has not been at all introduced, although that apprehension may not 'operate universally.'

amination of Mr. bert Plunkett, l. p. 404.

Mr. Robert Plunkett (brother to the deputy-chairman), who, as already mentioned, is one of the two inspectors of revenue police, after stating that the prevalence of illicit distillation in certain parts of Ireland arose, in his opinion, principally from the want of a sufficient force to keep it under, being asked whether there was any instance in the history of illicit distillation in which the use of force had been successful for that purpose, answers, 'I think there is;' and being further asked whether it did not completely fail up to the year 1823, answers, 'No, I think not; 'and I think the force had completely suppressed it subsequently in the county of 'Monaghan, at least that there was nothing equal to that which is going forward 'now in the years 1828 and 1829.' Notwithstanding, however, the favourable opinion entertained by Mr. Plunkett of the effects produced by the exertions of this force, he expresses his apprehension that, under the present system of directing those exertions, and of leaving the whole of the duty for the suppression of illicit distillation to be performed by that force, unassisted by the co-operation either of the

p. 405.

owners or occupiers of land, or the other establishments of police, there is but little chance that the practice can be effectually put down; at the same time he states his conviction that that object might be obtained by the adoption of a modified system of town-land fines, and the combination of the constabulary force with the revenue police.

We have not thought it necessary to extend our inquiries on this subject by further examinations of the superior authorities of the department, under a conviction that their opinions would be in accordance with those which are expressed in the examinations above referred to, of the deputy-chairman, and of the two inspectors of revenue police, and that what is stated in those examinations will be found to contain the substance of all that can be urged in favour of the establishment in question. In considering these arguments, it must be borne in mind that both the deputy-chairman and Mr. Robert Plunkett are of opinion that, notwithstanding the success which they believe to have attended the exertions of the police force, that establishment, with its present strength, is wholly inadequate to meet the evil against which it is directed, in the several parts of Ireland where illicit distillation is known to prevail, and they accordingly press the necessity of an immediate extension of that force by a considerable increase of its present numbers, both of men and officers. If the employment of a force of this description be admitted to be the best remedy which has hitherto been applied to the suppression of illicit distillation, it would seem difficult to oppose the expediency of complying with the application for its extension; although, on that principle, it would follow, that in whatever part of Ireland the practice of illicit distillation shall be discovered to exist, a party of revenue police must be formed for its suppression. From the accounts above referred to, it will be seen that the extensions of this force, which have already taken place, have led to the formation of a little army, consisting of more than 1000 men, regularly armed and accoutred, for the sole purpose of suppressing or checking an infraction of a part of the revenue laws; and when it is considered that the practices against which the efforts of this force are thus exclusively directed are described, as being at this moment generally on the increase, it seems to follow that a continued extension of the remedy, in a degree necessary to meet the evil, must lead to a general occupation of Ireland by an extended force of the above description, having the appendages and external character of a regular military body, without being subject to its discipline and control. We have felt it to be the more incumbent upon us to enlarge upon this topic, in consequence of the application which, as we have above intimated, has been made to your Lordships by the Board of Excise for an immediate and considerable augmentation of the revenue police. This application, although it appears to have been made before it could be known that the reduction of the duty on spirits, which we felt it to be our duty to recommend in the former part of this Report, would be so promptly and completely carried into effect under your Lordships' sanction, has, we understand, subsequently been enforced, on the ground that it had become peculiarly desirable that the department should, at the present moment, be provided with extraordinary means for the suppressing of illicit distillation, in order to give the fullest effect to the beneficial consequences anticipated from the reduction of duty. It is hardly necessary to observe that we cannot concur in the justness of this ground of argument: the recommendation for the reduction of duty was submitted by us, on a full conviction that such a measure would be the most, and indeed the only, effectual remedy for the evils arising from the prevalence of illicit distillation, and that it would, in great measure, supersede the necessity of resorting to any of those extraordinary means of prevention which have been tried

with such little success at different times in Ireland. Amongst these benefits we certainly contemplated the immediate diminution and the ultimate suppression of the expensive, and, in our opinion, unnecessary establishment of the revenue police; and it would obviously be inconsistent with that impression to refrain from remonstrating against a compliance with the application for the formation of new establishments of that description, at the moment when we are convinced that the maintenance of those already formed has become less than ever desirable. We accordingly beg leave earnestly to submit to your Lordships the expediency of, at least, postponing your decision upon the application above referred to.

We cannot indeed but feel, that in submitting to your Lordships their several recommendations for the increase of the revenue police force, the Board of Excise have not sufficiently brought before your Lordships the many important circumstances which have operated towards the encouragement and increase of illicit distillation in Ireland.

pendix No. 1; y No. 5.

In their Report to your Lordships, dated the 30th April, 1831, the Commissioners state their belief, 'from the reports of their collectors, and the inspectors 'of revenue police,' that the 'increased duty on spirits, which was imposed in the 'session of Parliament, 1830, had had very little influence on the traffic of illicit 'distillation;' and we have been much struck with the circumstance, that in no one of the several subsequent representations of the Board to your Lordships of which we have been put in possession is the prejudicial effect of that increase of duty in the most distant manner alluded to; the constant increase of the revenue police force having been the sole remedy apparently ever contemplated by the Commissioners for the evils consequent upon such increase.

pendix No. 1; ies No. 9, 10, 11,

The respective dates of these representations, and the amounts of the increased expense of the additions to the police force thereby recommended and sanctioned by your Lordships, are as follow, viz.:—

Date of representation.	Increased expense.	Date of Treasury authority.
22d October 1831.	£2,365 16 9	3d November, 1831.
15th March, 1832.	3,000 0 0	5th April, 1832.
29th January, 1833.	6,700 0 0	5th March, 1833.
20th November, 1833.	3,707 7 6	16th December, 1833.

It will be observed, that the last of these additions to the police force was recommended on the 20th November, 1833, more than three months prior to which period, viz., on the 7th August, 1833, a very important report appears to have been made to the Board of Excise by two of its most experienced officers, Mr. Logie and Mr. Steel, in which, after entering into very full details illustrative of the beneficial effects of a low rate of duty, combined with an effectual distillery law, if faithfully enforced, there is the following important paragraph upon the subject of the revenue police.

pendix No. 3.

'We have taken an account of the seizures made of illicit stills at three periods 'since the new law came into operation, at the first of which illicit distillation was 'represented by the official reports to prevail to a very great extent, and which 'the numerous seizures prove. They also state it to have been *nearly suppressed* 'at the second period, and at the third to have greatly *increased*.

	Stills seized.	Distilleries destroyed.	No. of police-parties employed.
Year ending 5th January, 1826	2,418	8,558	32
,, ,, 1830	960	2,578	38
,, ,, 1832	729	1,500	52

'Were an opinion to be formed of the state of illicit distillation in the year 'ending the 5th January, 1832, from the very few seizures made in that year as 'compared with 1826, we should say it had greatly decreased; but all accounts

'state the contrary to be the fact; and though the accounts of last year ending '5th January, 1833, which we have just seen, shew 974 stills to have been seized, 'and 2,299 distilleries destroyed, those comparatively few detections have been 'made by a greatly increased police force, which, in the year ending 5th January 'last, consisted of fifty-seven parties, *twenty-five more* than were employed in the 'year ending 5th January, 1826. It would therefore appear the attempt to check 'illicit distillation by physical force alone, even when the duty on spirits was low, 'has completely failed; and we are of opinion, that if it could have been effected by 'the revenue police, under their present regulations, they must have succeeded in 'the county of Donegal from their numbers, as there are *twenty* parties placed in 'that county, and those in the most judicious situations that could be selected for 'the suppression of smuggling, independent of the party stationed in the city of 'Derry, whose exertions are almost exclusively directed to Donegal. Notwith-'standing this ample force, and the advantageous stations which the different 'parties occupy, illicit distillation has greatly increased in that county. Some 'change, therefore, appears to be essentially necessary in the regulations under 'which the still-hunting duty is now carried on in Ireland, for it is quite useless to 'be daily augmenting the police establishment, now increased to sixty-four lieu-'tenants and eight hundred and fifty-six serjeants and men, when no beneficial 'result is likely to be produced thereby.'

An opinion more strongly corroborative of the views which we have stated upon the subject, or more strongly borne out by the actual stated facts, could not, we think, have been expressed by the experienced officers from whom it has emanated; and the result of our own investigations will, we think, have sufficiently proved it to have been deserving of greater notice and consideration than it appears to have met with on the part of the Board of Excise.

In support of the opinion above expressed, that for the suppression of illicit distillation a reduction of duty will prove a measure more effectual than an increase of revenue police, we may refer to the evidence of nearly all the practical men, as well officers as distillers, whose examinations are contained in the Appendix to the former part of our Report. The greater part of these witnesses ground their opinions not only on their own knowledge of the circumstances attending the supply of, and demand for, the article in question in those parts of the country with which they are respectively conversant, but also on their experience of what actually took place at the time of the former reduction of duty in 1823, when, as will appear from the evidence already cited or referred to, the practice of illicit distillation in Ireland, as well as in Scotland, was in a great degree annihilated by the immediate operation of the reduction of duty, in causing a substitution, almost universal, of the legal for the illegal manufacture. These witnesses agree in expressing their belief that a similar result would follow a sufficient reduction of duty at the present time, and that the market for spirits which is now in many places in great measure occupied by the smuggler, would be regained by the licensed distiller, in consequence of the removal of the means which a high duty holds out to the former of realizing a considerable profit, notwithstanding all the disadvantages, losses, and risks, with which his business is necessarily attended, and which may be considered as equivalent to the charge of a moderate rate of duty. With respect to the extent of reduction which would be required in order to secure the desirable result above referred to, there is some difference of opinion amongst those whom we have consulted; but it will be seen, on reference to the pages of the Appendix, referred to in the margin, that some of the most competent and experienced witnesses whom we have examined concur in opinion that a reduction of

See Appendix to Part I. p. 175, 1 178, 180, 317, 3 393, 395, 401.

duty to the extent which was made by the Act of the last session would enable the legal to drive the illegal distiller out of the market. A more confident opinion will be found to be expressed by other witnesses, that this object would be gained by carrying the reduction somewhat further; for instance, if the lately-existing duty of 3*s.* 4*d.*, instead of being diminished by 1*s.*, should be reduced to the extent of 1*s.* 4*d.*, or even of 1*s.* 8*d.*, being one half of the former amount. We however hope, both from our own impression on the subject, and from the authorities to which we have above referred, that the amount of reduction which has been already made will be attended with the good effects anticipated from it; but we would, at the same time, express our further opinion, that even were this expectation to be disappointed, it would be desirable to carry the experiment still further, by a reduction of the duty to the full extent above recommended, with a view to the suppression of illicit distillation by this means, rather than by seeking for a remedy by an increase of the police or other preventive force.

After the observations which we have already submitted on the establishment of a revenue police in Ireland, it is hardly necessary to state to your Lordships that the result of our inquiries into the subject is a conviction that such an establishment ought not to have been formed, but that it should have been left to the department which is charged with the execution of those laws, which create the offence against which the efforts of this force are directed, to provide or suggest means for enforcing the observance of the law, in a manner more consistent with the usual course of its administration, than by the formation of a military force to be exclusively applied for that purpose. We are quite aware that in opposition to our opinion strong arguments, arising out of the peculiar state of Ireland, and other circumstances of a local and temporary character, might be adduced in favour of the establishment in question, as well as of other institutions or measures of an extraordinary character which have been adopted in that part of the kingdom. Without however entering into a discussion on this question which at the present time would obviously be irrelevant, it may be sufficient to state our conviction, that whatever may have been the original ground of necessity on which the police force was established, those grounds will not continue to exist under a moderate and well-regulated rate of duty, and an efficient application of the ordinary means within the power of the department for its collection.

The decided opinion which we have thus expressed against the formation of this establishment, might naturally be supposed to lead to a recommendation for its suppression; but it should be recollected that, amongst the evils which have attended that establishment, we have already intimated that it has led to the neglect of all other means for the suppression of the practice against which it is employed: these means consist in the exertion of the various descriptions of officers permanently attached to the department of Excise, aided by the co-operation of the magistrates and all other public functionaries intrusted with the general execution of the laws; and it is obvious that after the exertions of the one class and the co-operation of the others have for a considerable period been suspended, or altogether superseded, they could not be relied upon for the prompt and effectual suppression of an evil which is stated to be in such extensive operation, and to have become almost habitual with the people of the country. On these grounds, instead of proposing the immediate reduction of this description of force, we proceed to offer some suggestions for its modification or improvement, which we think may be adopted with advantage so long as it shall be deemed expedient that any portion of the present establishment shall be maintained.

69

The principal of the improvements which we would thus suggest consists in the combination of the revenue police with the existing establishments of the constabulary force and the coast-guard—a measure which will be found to be in accordance with the opinions generally expressed in the examinations to which we have already referred. We have before alluded to the opinion of Mr. Saurin as to the anomaly of having two bodies of police acting in the same county, simultaneously, but without any co-operation. Mr. Plunkett, the inspector of the revenue police, has already made a distinct proposal for the union of that force with the constabulary; and, in reference to this proposal, he states, 'The Excise police might 'be combined with the constabulary, and the duty would be just as well done as 'it was done in Ennishowen in 1823, 24, and 25, when the arrangement had the 'best effect on the peace of the country, as well as on the revenue.' We beg especially to refer to the description given in Mr. Plunkett's examination, of the indisposition both of the constabulary and of the coast-guard, under their present regulations, to offer any assistance to the exertions of the Excise police, and of the injurious consequences resulting to the service generally from those regulations; and we are satisfied that your Lordships will concur with us in thinking that the continuance of such a state of things ought not to be permitted. Mr. Plunkett, after describing the great assistance that might be derived from the water-guard in the suppression of illicit distillation on the islands and on the coasts, adds, 'I conceive it is almost impossible for any land force to put a stop to illicit distil-'lation on those islands without the co-operation of the water-guard: with their 'assistance, the aid of the constabulary, and the imposition of a small town-land fine, 'that would identify the interests of the landlord with those of the Government, 'I think the revenue police might, under such circumstances, be reduced to one-'half its present strength.' Mr. Halliburton speaks to the same effect as to the great assistance which might be derived from the co-operation of the coast-guard and of the constabulary.

Examination of M Plunkett, Part I. p. 404.

Ib. p. 407.

Ib. 407, 408, 409.

Examination of M Halliburton, Part p. 387, 388.

The examinations of the other collectors, Mr. Gill, Mr. Crowther, Mr. Norman Ashe, and Mr. Wright, as well as those of the several distillers to which we have already referred, will be found to lead to the same conclusion.

On this part of the subject, however, we would especially direct attention to the examination of Captain Dombrain, the inspector-general of the coast-guard for Ireland, which will be found to contain valuable information on the following points, being those which are the most material to the question under discussion:—1st. The present state of various parts of Ireland with respect to the prevalence of illicit distillation. 2dly. The general failure of the revenue police in their attempts to suppress this practice. 3dly. The causes of this failure, especially those arising from the limited and isolated nature of the service, and the want of concert and co-operation, both with their own parties in different districts and with other descriptions of force; and also from the want of a sufficient superintending authority, as well to direct their proceedings as to maintain them in a state of discipline and efficiency. 4thly. The number and distribution of the coast-guard. 5thly. The means which they possess of assisting in the service of the revenue police, and their competency to do so without interfering with their own duties. 6thly. The description of officers best adapted to the command of both descriptions of force.

Examination of Captain Dombrain ibid. p. 410, et seq

The decided opinions expressed by Captain Dombrain, on the advantage to be derived from uniting the two descriptions of force, may perhaps be looked upon as the more valuable from his having at the same time stated his own strong objection to such a measure, arising from an apprehension that the employment of the coast-guard in the suppression of illicit distillation would probably deprive

that force of the general popularity and good-will with which it is at present regarded.

With respect to the constabulary force we have not had the same opportunities of obtaining information from the persons more immediately concerned with its direction and management; but sufficient explanation will be found as to the reasons which have prevented the co-operation of this force with the revenue police in the examinations above referred to, of the deputy-chairman of the Board of Excise, and of the inspector of the police. In reference to this point Mr. Wm. Plunkett states, 'The regulations for the guidance of this force (the constabulary) do not 'admit of their co-operating with the revenue police in suppressing illicit dis-'tillation. At the formation of the constabulary police it was objected that if they 'were to act with us in the suppression of illicit distillation it would render them 'unpopular in the country; latterly, upon reconsideration of the subject, the law 'officers have defined the exact limits and occasions on which the constabulary 'force may interfere in aid of our people:—if a breach of the peace is apprehended 'by a revenue police officer going to execute a warrant, he may call upon the 'constabulary force to attend to protect him, but they are not to interfere in any 'manner in his duties as an officer of Excise in the suppression of illicit dis-'tillation.'

amination of Mr. illiam Plunkett, d. p. 259.

Mr. Robert Plunkett gives a similar explanation, with some further particulars as to the grounds on which the two descriptions of force are prevented from co-operating, and he also states the general disinclination of the constabulary to render assistance to the revenue, even in cases in which they would be expressly authorized to do so under their regulations.

amination of Mr. bert Plunkett, rt I. p. 407, 408.

Without further information as to the circumstances which attended the formation of the constabulary force, we will not venture to express an opinion as to the expediency of the regulations in question at the time they were made, but whatever may have been the necessity for them at that period, we apprehend that no sufficient reason can at present exist for continuing, as part of the permanent regulations of this force, that provision which restrains a body of men, raised and formed expressly for assisting in the general execution of the laws, from giving such assistance in one of the most prevalent instances of infraction of the law, on the ground that their interference in such cases would diminish their popularity. We accordingly recommend that measures should be taken for securing the co-operation of the constabulary, as well as of the coast-guard, in seconding the exertions of the revenue police.

In conclusion, we beg leave to recapitulate the following recommendations, as the result of our examinations of this branch of our inquiries, with reference to measures immediately to be taken; such recommendations, however, being submitted, subject to the opinion which we have already expressed, that the revenue police, as a part of the Excise establishment, should ultimately be abolished.

1st. That no augmentation of the present establishment of revenue police, by an addition to its numerical force, should take place.

2d. That directions should immediately be given to the departments of Excise and Customs, to concert measures for effecting a combination of the two descriptions of force at present known as the coast-guard and the revenue police, so that the combined force may act for the general purposes of the revenue, under the immediate authority of an officer to be specially appointed to command the revenue police force of Ireland, having officers subordinate to him, of similar rank and character, for both descriptions of force on the coast and in the interior.

3d. That the regulations which prevent the interference of the constabulary with

the revenue police should be annulled; and that it should be considered as a part of the duty of the constabulary upon all occasions, when not engaged on other actual duty, to aid the exertions of the revenue police in every branch of their service, and especially in the suppression of illicit distillation.

4th. That it should be considered to be the duty of the several classes of officers in the regular service of the Excise, to assist in the exertions of the revenue police by every kind of co-operation which the nature or situation of their ordinary employment may render available.

IV. Spirits manufactured in Guernsey and Jersey.

We shall have but few observations to offer under this head; but we have thought it to be our duty to draw attention generally to the circumstances under which spirits are manufactured in these islands, and to the effects which that manufacture may produce on our home trade in a similar article.

In the examination of the deputation from the Scotch distillers, taken in London on the 15th April last, it is stated, 'with respect to Guernsey spirits, they are, 'according to our information, manufactured without any Excise regulations, 'without any malt duty; and these spirits may be made from foreign corn, and 'may be warehoused as colonial spirits, and they pay duty on the quantity and 'strength taken out of bond; the quantity that comes in is not very large, still it 'is certainly against us. They have no malt laws there, and yet if they choose they 'can make malt spirits; while we pay a malt duty of 15*d.* on the gallon—they have 'that advantage.' Appendix, Part I p. 375.

Mr. Ross Smyth, after stating that grain-spirit and potato-spirit is imported into England from Guernsey and Jersey, and being asked if there was much made, answers, 'No: it is surprising to every one connected with the trade, that, con- 'sidering the immense advantages those islands possess, it is not taken more advan- 'tage of; but the privilege is so monstrous that no person has such confidence in 'its continuing as to embark in the trade—but it is increasing.' He further states, 'The distillers are under no fiscal regulations whatever, and pay no duties whatever; 'they may export and put into bond; on arrival in England it merely pays duty on 'the quantity and strength which comes out and goes into consumption. On the 'article of malt-spirit, I am perfectly satisfied they have an advantage over the 'English distiller of 2*s.* a gallon, and over the Irish of 2*s.* 4*d.*' The same witness recurs to this subject in the letter from which we have already made an extract, representing the hardship of restricting the trade in compounds from Ireland, and observes, 'Can it be reconciled with this general wish on the part of the Excise 'Board to protect the revenue, that they permit the distillers of Jersey, Guernsey, 'and the other islands, to send their spirits into England in bond, and the duty is 'merely charged on the quantity and strength at which it goes into consumption; 'and these distillers are subject to no fiscal regulations, pay no malt duty, and may 'import grain, duty free, from any quarter of the world.' Appendix, Part I p. 433. Appendix, Part I p. 183.

We have inserted in the Appendix to Part I. of this Report an official return, shewing the state of the spirit trade of Guernsey and Jersey as regards importation into this country during the seven years ended 5th January, 1834, from which it will appear that it is only during the last five years of that period that there has been any importation, the average quantity of each of those years approaching to 30,000 imperial proof gallons; but it should be observed that the quantity in the last of the years in the account (1833) is more than double the importation of any of the preceding years. Appendix, Part I. No. 86.

We have not had an opportunity of entering into more particular details on the subject of this branch of the spirit trade; but we have thought it right to call attention to the subject by the references and extracts before contained, under the impression that the necessity for immediate interference with a view to permanent regulation must be sufficiently apparent.

CONCLUSION.

In concluding this part of our Seventh Report, which is the last of those in which we proposed to submit the results of our inquiries into the effects of the Excise regulations, in their application to the manufacture and sale of British spirits, we feel it to be our duty to express to your Lordships our conviction that, notwithstanding the length to which our observations on the above subject have already extended, and the multiplicity of the suggestions and recommendations contained in the present and the former part of our Report, there are still numerous points immediately connected with the general object of our Report, which the limited nature of our inquiries has precluded us from commenting upon, or bringing forward so prominently as their importance appear to require.

When we advert to the paramount importance of the subject of our present Report amongst the great sources of the public revenue, and also to the magnitude of the private interests which are concerned in it, we feel that we cannot too strongly urge the necessity of a continuation of inquiry into the effect and operation of the laws relating to distillation, as well with a view to the more secure and satisfactory collection of the revenue as from a just consideration of the fair claims of the several classes of persons engaged in the manufacture or sale of British spirits, to be relieved from all restrictions upon and interference with their lawful trade, the continuance of which is not called for by some strong grounds of necessity for the protection of that revenue.

At the same time, however, that we express our conviction of the expediency of a continuation of inquiry, we may be permitted to add, that we have the satisfaction of thinking that we shall have materially contributed to the means of pursuing it by the mass of information and evidence, both oral and documentary, which is brought together in the Appendix to our Report. In reference to the above observations, we would also suggest that the department which is peculiarly charged with the collection and management of the duties on British spirits may, under the alteration which has recently taken place with respect to the general official business of that department, be expected to make this head of duty the prominent and peculiar object of their attention, with a view not less to the due collection of the tax, than to the adaptation of the rules and regulations which have been framed for securing it, to the nature of the process employed in the manufacture, and to the various circumstances of the numerous individuals engaged in the trade.

Since the commencement of our inquiries three or four of the heads of duty under the management of the Excise have been wholly abolished; one great branch has been transferred to the Customs; and we have reason to expect that it will be found advantageous that the list should be still further narrowed; so that, although we may not anticipate that the employment of the department should be confined to the management of a single head of duty—that on spirits—we may certainly calculate upon that head becoming the principal and most important object of its attention; the only other head of duty which approaches it in point of

importance, viz. malt, being also, in many respects, connected with it in point of management: under these circumstances, we think it may be expected, that a more general and effective attention will be directed by the Board of Excise to the numerous and complicated questions which are continually arising in the course of the collection of the duties on home-made spirits, than appears to have been given; and we feel bound to add our impression that such attention should be given less exclusively with a view to the security of the revenue, than appears hitherto to have been the case; and that a greater degree of pains should be bestowed in endeavours to ascertain and to meet the fair interests and convenience of the trader, as we are convinced that the best and most effectual security to the revenue will be found by obtaining the full co-operation of the persons charged with duty in seeing that it is duly paid. One of the leading objects of attention of the Board of Excise, with reference to the duty on spirits, will necessarily be the preparation of the new Bill for the general regulation of distillers, of which a complete draft had been submitted to the leading members of the trade, as mentioned in the former part of this Report. On this subject we would especially direct attention to the several Reports of proceedings of the meetings of distillers in Scotland and Ireland, expressly convened to consider and deliberate upon the provisions which were then submitted. The observations contained in these Reports, and in several detached memorials and other documents which will be found in our Appendix to Part I., appear to us to be well worthy of the serious consideration of the department.

Appendix, Part I
Nos. 21, 23, 29,
34, 35, 51, 52, 53

We have refrained from entering into a minute examination of the several clauses of the proposed Bill, under a conviction that such an examination would require a much greater portion of time and undivided attention than we have at our disposal; but from such examination as we have been able to give to the draft as laid before us, we are inclined to think that, in its present shape, it is little calculated to answer the expectations of improvement which have been raised by the announcement of its preparation, and that therefore, if the intention of submitting it to the legislature be persevered in, the draft should undergo a complete and careful revision in consultation and conference with deputations of the leading distillers. It will be seen that the meetings of distillers to which we have referred, generally concur in describing the Bill, in the shape in which it was submitted to them, as holding out no promise of improvement sufficient to answer any of the just expectations of the trade.

Without pretending to decide how far the Bill, in its present shape, may merit so general a condemnation, we beg to repeat our opinion, that before it be proceeded with, it is highly important that the representations of the various classes of distillers should receive the attention to which they are entitled, and that due pains should be taken to convince them that such attention has been given to their representations.

The several points to which we would more especially advert as requiring further consideration are the following:—

I. Excise Prosecutions.

Amongst the functions of the Board of Excise, there is perhaps none which imposes so great a degree of responsibility, and requires so careful an exercise of discretion, as deciding upon cases for prosecution, and directing the mode of conducting them. These difficulties are necessarily greatly increased, when those who are called upon to decide, have not the means of becoming personally and fully acquainted with the merits of each case, and with the characters

and situations of all the parties implicated in it. We conceive it must be owing to some imperfection in the arrangement or in the establishment of the Excise, directed to these objects, that we have found an impression to prevail that the proceedings instituted by the Excise rarely lead to a complete development of the real circumstances of the case; and that we have also found dissatisfaction very generally expressed, that, in the course of such proceedings, sufficient attention has not been paid to the necessity of giving the greatest possible publicity to the detection and punishment of every case of clear or admitted fraud, with a view to example. The system which is admitted to be indiscriminately adopted of making almost every case of prosecution the subject of compromise, must, as it appears to us, tend to defeat the objects of the law which creates the offence, and annexes a penalty, not as a compensation for an injury, but as a punishment for an act which must in general have been committed with a fraudulent intention. The difference between the effect produced both upon the defendant and upon the public by a case regularly pursued to trial and conviction, and by one in which the proceedings are dropped by a composition out of court, are too obvious to require that they should be insisted upon; and we advert to the distinction principally for the purpose of expressing our opinion that the objections to the latter course of proceeding apply with peculiar force to its adoption in Ireland, and that the general disregard of the laws by which that part of the kingdom has been so long distinguished, may in a considerable degree be traced to the habit which has there prevailed of allowing the execution of the statute law, more especially that branch of it which relates to offences against the public revenue, to be superseded or neglected by those whose duty it is to see it put in force. The numerous examinations to which we have referred in the former part of this Report will sufficiently prove the extent to which this neglect has been carried with regard to the penal laws relating to the distilleries; and it should be borne in mind, that in this instance the practice is not only attended with its ordinary and necessary evil of causing an habitual disregard of all legal restraint, but is also attended with serious injury and injustice to a large class of dealers who carry on their trade according to law, on so close a system of competition, that the advantage allowed to their rivals, who are permitted to calculate upon such an evasion of duty as shall enable them to sell lower than the fair market price, is immediately and ruinously felt. In a Report recently presented to your Lordships on the subject of the malt duty in Ireland, we have shewn that the results above alluded to have been actually and extensively produced, and that the greater part of the licensed maltsters in some of the principal malting districts of Ireland, have been completely driven out of the trade by the general and almost unchecked system of evasion of duty by the illegal manufacturers and dealers. We cannot but feel that the traders whose business has thus been ruined, have strong and just grounds of complaint, that they have not received the protection to which they were entitled, by more systematic and unremitting efforts to put the law in force than in that case we have found to be exerted.

mination of Mr. in, Appendix, I. p. 380.

n Report, Duty, Ireland.

We do not mean to imply that a neglect to enforce the law has gone, or is likely to be permitted, to the same extent in spirits as in malt, but we are satisfied that the system which has been so extensively acted upon of compromising penalties and staying proceedings for infractions of the distillery laws, necessarily leads to similar results; and when it is notorious that repeated compromises have taken place with the same individual, it may be almost said that a sanction is given to the practice of fraud, and that the observance of the law is reduced to a matter of calculation of profit and loss.

We have extended our observations upon the above point, because it is one in which we strongly concur in the feelings of importance attached to it by some of the leading members of the trade with whom we have conferred on the subject, and to whose examinations, annexed to the former part of our Report, we beg leave especially to refer. We would add, that we agree in opinion with these gentlemen, that in all cases the existence or not of an actual intention of fraud should form a primary object of inquiry, and that in the administration of a system of regulations so intricate and difficult of construction as those of the distillery laws, the greatest care should be taken to distinguish between cases in which the infraction of the letter of the law has been accidental or unintentional, and those in which it has been the result of concert or design; in the latter cases, when the inference of an intention of fraud amounts to a moral certainty, we agree with them in thinking that the offence should be invariably and inflexibly pursued to the full extent of the law by the most public and immediate course of proceeding at the assizes, or other local courts where the parties implicated and the circumstances of their trade are most known, and where the verdict of a jury is necessarily attended with the greatest effect. We give the preference to such a mode of proceeding, with a full sense of the constant risk, especially in Ireland, of a verdict against the Crown, being fully convinced that the publicity and exposure attending the full investigation of a case of this kind before a jury, even though a verdict may not be obtained, is of more value in the way of example, and in deterring others from the practice of the offence, than the infliction of a penalty, however large, by way of compromise, which in many cases is known to be a price willingly paid for the practice of a fraud, by which a profit extending to many times its amount has been realized. We would also add that the suggestion contained in the paper annexed to the examination of the deputation of Irish distillers, of investing the Lords of the Treasury with an extraordinary power of withdrawing the licence in cases of decided fraud on the part of the distiller, appears to be well worthy of consideration.

See Appendix, Part I. pages 2 328, 380, 418, 433, 434, 458, 8

Appendix, Part p. 457.

II. Survey on Distilleries.

In the Appendix to the First Part of this Report will be found some important observations on the existing system of survey in Ireland, with the proposal of a well-considered scheme for the improvement of that system. Since the date of that Report, we have been informed that an additional mode of superintendence, on the plan in many respects of that which is thus proposed, has been introduced into Ireland by the Board of Excise, and it is stated by Sir F. Doyle that, so far as there have been as yet opportunities of judging, the adoption of this plan seems likely to be attended with the best results. It naturally occurs to inquire why some such arrangement has not long ago been adopted, especially in Ireland, where the complaints of general evasion of duty have been so long and so loudly urged, and where the extensive systems of fraud recently brought to light in the southern counties, the detections of which were wholly brought about by information conveyed to officers not attached to the distilleries, and not in any respect by the officers regularly in charge, must have sufficiently proved how little reliance could be placed on the survey as it was established in practice.

Appendix, Part p. 456.

Examination of F. Doyle, in App dix to Tenth Re on Malt.

With respect to England also, it seems proper to advert to the fact, that since our former Report proceedings have, we understand, been instituted by the Board of Excise against one of the great London houses, for penalties to a very large amount, in consequence of the alleged detection of an extensive system of fraud. In the present state of the above proceedings it would obviously be

improper to attempt any examination of the details of the case; but the mere fact that such proceedings have been instituted, and especially when they have so closely followed the proceedings in the case adverted to in the former part of our Report, under the name of Smith's case, appears necessarily to give rise to the same inference in the case of England, as we have above alluded to in that of Ireland, namely, that the existing system of survey has been relied upon by the department to a greater degree than its actual efficacy would justify, and at the same time it would seem to afford grounds for the representations so repeatedly made by the Scotch and Irish distillers, that the superintendence exercised over their competitors in England was comparatively lax and inoperative.

Part I. p. 35.

III. Annual Charge for Deficiencies.

It is remarkable that we have only heard of the effects of this head of charge in Ireland; it is there described as giving occasion not only to the continuance of long arrears of claim against distillers, but also as affording opportunities for fraud. Referring to the places cited in the margin for more detailed explanations on the subject, we may briefly describe this head of charge as follows:—by the regulations as to the modes of charging the duty, the distiller is required to produce a gallon of spirits from every five degrees of gravity by which his wash is attenuated, and in case during the currency of his licence he shall fail to produce that quantity according to the gravity at which he has given notice to work, he shall be charged with duty on the quantity of spirits found to be deficient.

Appendix, Part
p. 395, 416, 451.

It appears from the examinations both of the deputations of the Irish distillers and also of Mr. Ashe, the collector of Galway, that there is great difficulty in recovering the amount of this head of duty, so much so, that very large arrears have been allowed to accumulate, without any decisive effort to compel the payment of them; and it is further stated, that the measures which the Board of Excise had commenced to enforce a settlement had been stopped by an order from the Treasury. Under these circumstances, we concur in the recommendation of the deputation of distillers, that the annual deficiency-charge should be altogether abolished, and that the distiller should in each distilling period be charged with duty on the full quantity of spirits which he ought to have produced, according to the gravity of the wash at which he has given notice of working. On the other hand, there seems to be no doubt that if this mode of charge is suffered to continue, the law should be put in force for the recovery of the arrears arising under it, and at all events, immediate steps should be taken for putting a stop to the further accumulation of such arrears.

Appendix,
t I.

51.

IV. Duties on Spirits lost at Sea, or by other Accident.

In the former part of our Report we have expressed an opinion that the trader should be relieved from the payment of duty on those portions of his spirits which, after they have left his possession, may be lost by evaporation, leakage, or other accidental causes; on similar grounds, and with still stronger reasons, he appears to have a claim for relief from payment of the duties when the whole of the quantity contained in a cask or other vessel has been lost by the foundering of a ship at sea, or other inevitable accident. The representations made on this point, in the examinations referred to in the margin, are the more entitled to consideration, because the relief sought for is already expressly extended by statute, to the cases of malt accidentally destroyed, and also to the case of foreign spirits lost at sea.

Appendix,
t I. pp. 164, 336,
, 437.

V. Vexatious Regulations.

We have been unable to examine in detail all the representations which we have received of the existence of regulations, which are the cause of vexation and inconvenience to the trader, without answering any purpose of sufficient importance to justify their continuance. Some instances of this nature are mentioned in a statement annexed to the examination of a very intelligent distiller, whose representations we believe to be on every account entitled to serious consideration; and we beg leave to add, that it appears to us to be an important part of the duty devolving upon the Board of Excise, to direct a continued attention, both personally and by the practical officers subordinate to them, to the state of the existing regulations affecting the various classes of traders under their superintendence, with a view to ascertain whether they are adapted to the actual state and circumstances of the several manufactures, and of the traders by whom they are carried on, and whether there may not be some which have been shewn by experience to be unnecessary, and which might be safely dispensed with. We are satisfied that the result of such an examination, efficiently applied to the regulations on distilleries, would lead to a material improvement and simplification of the voluminous and intricate code under which that branch of business is at present required to be carried on. As an instance of the vexatious regulations which are permitted to remain, we may mention those relating to the locks on the different vessels of the distiller; trifling, in point of importance, as this instance may appear, it has been the subject of frequent complaint and representation to us in the course of our inquiries, and it may be added, that sufficient ground for considering the continuance of the regulation as a grievance may consist in its absurdity, at least as to that part which requires that expensive locks and fastenings shall be affixed to the lower part of the fermenting tun or wash-back, while the same vessel is allowed to be completely open and accessible at the upper part.

Appendix, Part pp. 344, 348.

Appendix, Part p. 424, 5.

Circumstances having delayed the presentation of this Part of our Report until after the termination of a complete financial quarter of a year, subsequent to the 1st September last, being the day fixed by the Act of last Session for the commencement of the reduced duty, we have availed ourselves of the opportunity afforded us by this delay to obtain from the Board of Excise an official return of the number of gallons of spirits brought to charge in the quarter ended 5th January, 1835; and we have at the same time addressed communications to several of the most eminent and experienced distillers in various parts of Ireland, requesting such information from them as they might have the power and the disposition to furnish, with respect to the effect which has been already produced, or which, in their opinion, may be anticipated from the reduction of duty, as well in regard to the consumption of legally made spirits, as to the decrease or suppression of evasions of duty, either by the licensed or the illicit distiller.

Appendix No. 3

In consequence of this request we have received several important communications, which are all annexed in the Appendix; viz. from—

Appendix Nos. 14, 15, 16, 17, &

Mr. James Jameson, of Dublin;
Mr. Ross J. Smyth, „ Londonderry;
Mr. J. Leathem, „ ditto;
Mr. Brown, „ Limerick;
Mr. Greer, „ Lurgan; and
Mr. Callaghan, „ Cork.

We beg especially to call your Lordships' attention to these communications, which, it will be seen, all concur in representing a very large increase of the number of gallons brought to charge in the quarter ending 5th January last, as compared with the corresponding quarter of the former year; and although we are aware that a considerable portion of this increase must be attributed to the fact, that purchasers have naturally held back in the preceding quarter in anticipation of the reduction of duty, yet we are satisfied that, in accordance with the opinion strongly expressed by several of our informants, who are so highly competent to form a judgment on the point, the late experiment of the reduction of duty may be considered as having already been attended with consequences of a permanently beneficial character, both with regard to the due encouragement of the fair trader, and to the suppression of illegal practices.

ppendix No. 18. Mr. Callaghan states,—'That the anticipations which were formed of the good 'effects of the measure here have been realized. There is now, compared with 'the two last years, scarcely any illicit distillation, and no evasion whatever of 'duty in the licensed distilleries in this and the neighbouring district. The illicit 'distillation was chiefly carried on in the vicinity of Mitchelstown and in the west 'of Bandon; and I have been assured by competent authority that it is now 'very difficult to obtain poteen in either of these districts.' In confirmation of which, Mr. Callaghan submits a note of returns furnished to him by seven out of eight distillery establishments in the Cork and Mallow districts, of the spirits sold by them for home consumption in Ireland, and of the amount of duty thereon, in the corresponding periods, from 1st September, 1833, to 1st February, 1834; and from 1st September, 1834, to 1st February, 1835; which shew an increase in the number of gallons of 225,618 on 481,144, and an increase of revenue, at 2*s.* 4*d.* per gallon, over the 3*s.* 4*d.* duty, of £2,264. 18*s.*

pendix No. 14. Mr. Brown submits a return, almost equally satisfactory, of the sales of spirits by the Limerick distillery in the months of September, October, November, and December, in each year, from 1828 to 1834, inclusive; from which it appears, that the average of the sales in those months, in the first six years, was 161,793 gallons; and that the sales in the corresponding months of the last year, under the reduced duty, were 212,697.

Mr. Greer states,—'In the twenty weeks now elapsed since the reduction 'took place our sales have been 77,860 gallons, the duty on which, at 2*s.* 4*d.* 'a gallon, amounts to £9,083. 13*s.* 4*d.*, while in the corresponding twenty 'weeks of last year they only were 42,262 gallons; the duty, at 3*s.* 4*d.*, was '£7,047. 13*s.* 4*d.*; being £2,040 less at the high duty than the low.' Mr. Greer adds, 'I am convinced we would have been obliged to relinquish the trade, or 'commenced smugglers, if the duty had not been reduced.'

pendix No. 30. These important facts have been most fully confirmed by the comparative return which has been furnished to us by the Board of Excise, of the quantities of spirits charged with duty in Ireland for home consumption, in the respective quarters ended 5th January, 1834, 1835, and which are as follows, viz.:—

In the quarter ended 5th January, 1834 .... 2,268,114 gallons,
„ „ 1835 .... 3,061,057 „

shewing an increase of 792,943 gallons, or at the rate of more than 3,000,000 gallons in the year. Although, under the circumstances already referred to, we cannot at present anticipate that the effect of the reduction of duty will be to cause a continued increase in the quantity of spirits brought to charge to an extent corresponding with the above return, we are satisfied that your Lordships will feel with us that those results may be submitted as tending to confirm the views upon

which we were led, in the First Part of this Report, to recommend the adoption of the measure which has led to them; and also the opinion which we have expressed in this Second Part of the Report, that it is by means of a careful and unceasing attention to the rate of duty, so as to keep it at an amount which, according to the circumstances of the country and of the trade, must be considered as not being disproportionately high, rather than by an increase of penalties and prosecutions, or by the equipment of additional bodies of revenue police force, that we must seek for the remedy of those extensively injurious consequences to which the temptations held out by a high rate of duty have ever been found to give rise.

We feel bound to add, that a consideration of the gratifying results to which we have above referred, as having attended the adoption of our recommendation with respect to the rate of duty in Ireland, have confirmed us in the opinion expressed in the former part of our Report, that a similar reduction should have simultaneously taken place in Scotland. We are fully aware of the important difference which belongs to the consideration of this question, as it applies to the two parts of the kingdom respectively; but we are at the same time satisfied, that although the reduction may not be so imperatively called for by the circumstances of the spirit trade in Scotland, as it was in Ireland, the grounds on which we recommended it apply in a great degree to both parts of the kingdom. We believe it may be adopted in the one as well as in the other, without any loss of revenue; and, at all events, we are convinced, that the risk of such loss will be more than compensated by the advantages of uniformity of legislation throughout the United Kingdom, and the prevention of the dissatisfaction, as well as of the inconvenience, which are always found to attend the application of different laws to the several parts of the same country.

HENRY PARNELL.
HENRY BERENS.
HENRY L. WICKHAM.

Office of Excise Inquiry,
5, *Whitehall Place,*
27*th February,* 1835.

NOTE.—We have annexed to this Report a Digest of the Recommendations contained in our several Reports, Nos. 1 to 10, which were presented to Parliament in the last and previous Sessions, as well as of those contained in this Second Part of our Seventh Report.

We have also annexed some important observations which have been submitted to us by Mr. Drummond, and to which we beg to call particular attention, inasmuch as they strongly confirm the views which we have expressed upon the subject of the Revenue Police Force. (See Appendix, page 134.)

CONTENTS.

BRITISH SPIRITS: Part I.

Duties on Home-made Spirits . . . . . Page 16 to 19

Distilleries—England . . . . . „ 19 „ 33
Smuggling in England . . . . . „ 34 „ 39
Exportation of English Spirits . . . . . „ 40 „ 42

Distilleries—Scotland . . . . . „ 42 „ 44
Spirits made for Exportation to England . . . . . „ 45 „ 48
Malt Spirits . . . . . „ 48 „ 58
Distillers from Bere and Bigg . . . . . „ 58
Grain Spirits . . . . . „ 59 „ 60
Smuggling in Scotland . . . . . „ 60 „ 64
Exportation of Spirits from Scotland to Ireland and Foreign Countries . . . . . „ 64 „ 66

Distilleries—Ireland . . . . . „ 66 „ 69
Spirits for Exportation to Great Britain . . . . . „ 69 „ 71
Malt Spirits . . . . . „ 71 „ 72
Grain Spirits . . . . . „ 72 „ 73
Smuggling in Ireland . . . . . „ 74 „ 91
Exportation of Spirits from Ireland . . . . . „ 91 „ 92

Summary—England . . . . . „ 92
Scotland . . . . . „ 93
Ireland . . . . . „ 94
New Distillery Bill . . . . . „ 94

Concluding Remarks . . . . . „ 95

Part II.

Spirit Dealers and Retailers . . . . . Page 1 to 19

Rectifiers and Compounders of Spirits . . . . . „ 19 „ 22
Rectifiers in England . . . . . „ 22
Rectifiers in Scotland . . . . . „ 23
Rectifiers in Ireland . . . . . „ 23 „ 25

Revenue Police . . . . . „ 25 „ 38

Spirits manufactured in Guernsey and Jersey . . . . . „ 39 „ 40

Conclusion . . . . . „ 40 „ 41
Excise Prosecutions . . . . . „ 41 „ 43
Survey on Distilleries . . . . . „ 43 „ 44
Annual Charge for Deficiencies . . . . . „ 44
Duties on Spirits lost at Sea, or by other accident . . . . . „ 44
Vexatious Regulations . . . . . „ 45
Reduction of Duty on Spirits: beneficial effects which have resulted „ 45 „ 47

LIST OF APPENDIX

TO THE

Seventh Report of the Commissioners of Excise Inquiry.

BRITISH SPIRITS: PART II.

REPORTS, PAPERS, &c.

No. 1	Letter from the Secretary of Excise, transmitting Copies of the Authorities under which the Revenue Police was originally established in Ireland	Dated 4th July,	1834
No. 2.	Extract from Report of Messrs. Plunkett and Ryan upon the state of the Revenue Police, Ireland	31st March,	„
No. 3.	Report of Messrs. Logie and Steel, Surveying-General-Examiners of Excise, upon the same subject	7th August,	1833
No. 4.	Letter from the Right Hon. T. Spring Rice, transmitting Letter from Messrs. Rundle and Co., of Tavistock, suggesting a revision of System relative to Excise Permits . . .	18th March,	1834
No. 5.	Letter from Mr. Michael Ferrar and others, Distillers, Belfast, enclosing some Resolutions at a Meeting of Distillers, on the 13th and 29th August, upon the subject of the Excise Survey	6th Sept.	„
No. 6.	Letter from Mr. Hutchison, Spirit Dealer, Leith, submitting General Observations on the Excise Survey System . .	20th Nov.	1833
No. 7.	Letter from Mr. James Marshall, Edinburgh, submitting additional Observations, shewing the inefficiency of the Excise Survey and Permit System as regards British Spirits . .	12th „	„
No. 8.	Letter from Mr. Andrew Gray, of Dysart, representing the Grievances under which the Spirit Trade labour . . .	13th „	„
No. 9.	Letter from Mr. Keeffe O'Keeffe, of Crosses Green Distillery, Cork, upon the subject of Scotch and Irish Spirits . .	18th Oct.	1834
No. 10.	Letter from Mr. Peter Forbes, of Edinburgh, submitting Observations on the proposed Bill for Regulating the Survey of Dealers in Spirits, &c.	7th March,	„
No. 11.	Letter from Mr. T. Donohoe and others, Rectifying Distillers, Dublin, suggesting a Clause in the second part of Spirit Report relative to the Drawback	8th Nov.	„
No. 12.	Extract from Notes on the Grievances of the Excise Laws by Mr. Robert Stewart, of Glasgow	April,	1833
No. 13.	Letter from Mr. Greer, Distiller, Lurgan, stating the beneficial effects which have resulted from the reduction of the duty on Irish Spirits	17th Jan.	1835
No. 14.	Letter from Mr. Brown, Distiller, Limerick, to the same effect .	23rd „	„
No. 15.	Letter from Mr. James Jameson, Distiller, Dublin, to the same effect	24th „	„
No. 16.	Letter from Mr. Ross J. Smyth, Distiller, Londonderry, to the same effect	16th „	„
No. 17.	Letter from Mr. Leathem, ditto ditto . .	17th „	„
No. 18.	Letter from Mr. Gerrard Callaghan, ditto . .	14th Feb.	„

ACCOUNTS.

No. 19. An Account of the Imperial Proof Gallons of Malt Spirits distilled by each Distiller under 4 Geo. 4, c. 94, upon which Drawback was payable under 6 Geo. 4, c. 58, and 2 Wm. 4, c. 29; what these Proof Gallons of Spirits were, by each Distiller, under or over Two Gallons per Bushel of Malt if from Malt made from Barley, or the corresponding proportion if made from Bere or Bigg, used by each Distiller; and the Number of Bushels of Malt charged on each Distiller for the Spirits exceeding Two Gallons per Bushel if from Malt made from Barley, or the corresponding proportion if from Malt made from Bere or Bigg, in the years ending 10th October, 1831, 1832, and 1833, and for the half-year from 10th October, 1833, separating each kingdom; dated 9th August, 1834.

No. 20. (1.)—An Account of the Total Number of Gallons of Proof Spirits manufactured or distilled in the United Kingdom; distinguishing the Number of Gallons and Amount of Duty paid in each Kingdom, from 5th January, 1833, to 5th January, 1834.

„ (2.)—An Account of the Total Number of Gallons of Proof Spirits exported from Ireland and from Scotland to England, from 5th January, 1833, to 5th January, 1834; dated 28th June, 1834.

No. 21. A Return of the Total Number of Spirit Dealers and Retailers throughout the whole of the United Kingdom, distinguishing England, Scotland, and Ireland respectively; dated 18th September, 1834.

No. 22. A Return of the Total Number of Spirit Permits that have been issued in each of the last three years, distinguishing the number issued in England, Scotland, and Ireland; dated 1st December, 1834.

No. 23. A Return of the Number of Seizures of Home-made Spirits, and of the Quantities seized in each case, on account of the want of Permits with Spirits removed from the Stocks of Dealers and Retailers, in each part of the United Kingdom, in each of the three last years; dated 27th September, 1834.

No. 24. A Return of the Number of Seizures of Home-made Spirits, and of the Quantities seized in each case, in consequence of the Survey of the Stocks of Dealers and of Retailers of Spirits in each part of the United Kingdom, in each of the three last years; dated 27th September, 1834.

No. 25. A Return of the Number of Excise Prosecutions against Unlicensed Distillers in England, Scotland, and Ireland respectively, during the ten years ending 5th January, 1834.

No. 26. A Return of Charges against Distillers for Deficiency Duties in each of the three years ended 5th January 1834, shewing how much has been paid, and distinguishing England, Scotland, and Ireland; dated 20th November, 1834.

No. 27. A Return of the Total Number of Seizures and Detections made by the Police Force in Ireland in the last year, up to as late a period as can be furnished, (5th July, 1834); dated 7th January, 1835.

No. 28. Extract from a Return of the Peace Preservation Force in Ireland, during each of the three years 1831, 1832, 1833, ordered by the House of Commons to be printed 17th April, 1834. No. 201.

No. 29. A Return of the Total Numbers and Expense of the Coast Guard Force in Ireland in the year ended 5th January, 1835.

No. 30. A comparative Return specifying the Quantities of Spirits brought to Charge in Ireland in the respective Quarters ended 5th January, 1834, and 5th January, 1835; dated 30th January, 1835.

EXAMINATIONS.

No. 31. Mr. William Hetherington, Surveying-General-Examiner . . Dated 26th May, 1834

No. 32. Mr. Barnes . . . . . „ „

No. 33. Mr. Clowes, of the firm of Lavell and Clowes, Wine-merchants, London . . . . . „ „

No. 34. Mr. H. B. Fearon, Wine-merchant . . . . . „ „

No. 35. Mr. Basil Woodd, do. . . . . „ „

No. 36. Mr. Briant, of the Horns Tavern, Kennington . . . „ „

83

APPENDIX TO THE SEVENTH REPORT:

BRITISH SPIRITS: PART II.

REPORTS, PAPERS, &c.

Appendix No. 1.

No. 1.

Letter from Mr. J. C. Freeling, transmitting Copies of the Authorities under which the Revenue Police in Ireland was originally established.

Sir, *Excise Office, 4th July*, 1834.

I have it in command to transmit for the information of the Commissioners of Excise Inquiry, as requested by your letter of the 23d of April last, copies of the authorities under which the revenue police was originally established in Ireland, with the correspondence relating to it, and an account of the total amount of rewards paid to the police force in each year since its commencement to the present time.

I am, Sir, your most obedient humble servant,

J. Clayton Freeling.

T. C. Harrison, Esq., &c. &c., 5, Whitehall Place.

IRELAND.—EXCISE.

AN ACCOUNT of the Total Amount of Rewards paid to the Police Force in each year since its commencement to the present time.

Years ending	Amount.		
	£.	s.	d.
5th January, 1822	243	14	7½
,, 1823	822	7	1½
,, 1824	965	15	7½
,, 1825	3,675	13	4
,, 1826	8,341	14	8
,, 1827	10,924	8	9
,, 1828	9,466	1	0
,, 1829	6,204	19	5½
,, 1830	6,470	0	6¾
,, 1831	5,607	17	6½
,, 1832	2,607	10	4½
,, 1833	698	4	4½
,, 1834	2,447	11	3½

Excise Office, London, 26th April, 1834.

Joseph Atwell, General Accomptant.

[Copy, No. 1.]

Sir, *Excise Office, Dublin, 22d April*, 1828.

In reply to that part of Mr. Browne's letter of the 29th ultimo, desiring that it be stated at what period, to what extent, and under what regulations the establishment of the revenue police in Ireland has been sanctioned by Government, and that copies of the warrants and other documents authorizing such establishment be transmitted, I am commanded to state, for the information of the General Commissioners, that the first formation of the revenue police took place in the year 1787, when a proposal was made to the Board, by Patrick Carter, Esq., for suppressing private distilling and malting in a certain district in the county of Leitrim, which proposal was submitted to the Lord-Lieutenant, who signified his approbation thereto by way of experiment, and directed that the result should be reported at the end of that period.

In March, 1788, a similar proposal was made to Government by Fitzmaurice Caldwell, Esq., for the suppression of private distillation in the island of Lough Erne and the adjacent country, extending six miles on its banks; which proposal was approved of on the 28th March, 1788.

No. 1.

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On the 5th of May, 1788, the Board transmitted to his Excellency a return of the services performed by Mr. Carter and his party, stating that they had the satisfaction of informing his Excellency that, from every intelligence received, such had been the effects of Mr. Carter's exertions that private distillation was put an end to in the district he had undertaken to clear; but the natural consequences had been, the increase of the evil in the adjoining country; and several gentlemen, conceiving that private distillation could be easily suppressed, made proposals to the Board, undertaking the suppression thereof in certain districts therein named: the Board being willing to try the experiment for one year, upon such an extent of country as should give the scheme a fair trial, selected certain of these proposals, and prepared a map of the several districts, accompanied by a list of the persons who proposed to undertake the clearance of each, with their terms, numbered so as to apply to the map, and which was submitted for his Excellency's consideration.

On the 20th May, 1788, his Excellency signified his approbation of appointing, by way of experiment (for one year), the following gentlemen, with persons under their directions, to suppress illegal malting and distilling, in certain parts of the counties of Fermanagh, Sligo, and Leitrim, to be divided into districts agreeably to their own proposals, with the allowances under-stated for themselves and their assistants.

	£.
1st.—Rowland Carter	150
Assistant	40
Sixteen men, at 12*l.* each	192
	£382
2d.—Thomas Mostyn	100
Assistant	40
Twelve men, at 12*l.* each	144
	£284
3d.—Patrick Dundas	150
Assistant	50
Twelve men, at 12*l.* each	144
	£344
4th.—Francis Waldron	100
Assistant	40
Twelve men, at 12*l.* each	144
	£284
5th.—Allan Armstrong	100
Assistant	40
Twelve men, at 12*l.* each	144
	£284
6th.—Richard Irwin	150
Assistant	40
Twelve men, at 12*l.* each	144
	£334
7th.—Fitzmaurice Caldwell	300
Coxswain	23
Thirteen boatmen, at 12*l.* each	156
	£479

It cannot now be discovered that after the expiration of the year any additional order in writing was extended for continuing this establishment; however, the parties remained in the receipt of pay, and in the performance of duty.

Of the before-mentioned officers, the 1st, 2d, 3d, and 4th, having died, their establishments were laid down at different periods; the others having from age and infirmity become incapable of further service, Mr. Armstrong was permitted to retire in July, 1822, on an allowance; Messrs. Caldwell and Irwin retired under similar circumstances in July, 1824, with the sanction of the Treasury, and such men of their parties as remained fit for duty were transferred to the present revenue police, which had, in the mean time, been formed as hereinafter mentioned.

Illicit distillation having prevailed to a great extent for many years in this country, amongst the various modes adopted for its suppression recourse was had to the aid of the military, revenue officers, holding writs of assistance, being authorized by law to call upon them for that purpose. The lawless habits of the smugglers, particularly in the counties of Donegal, Tyrone, Derry, Mayo, and Sligo, rendered it necessary, at all times, for the Excise officers, when out on still-hunting duty, to be accompanied by a strong protecting force, sufficient to check all attempts at resistance. A very considerable portion of the army in Ireland was applied almost exclusively to this service; and as the men were divided into small parties and removed from the control and superintendence of their superior officers, complaints were made, which it cannot be denied may have been well founded, that the employment of the army on still-hunting service was totally subversive of its discipline and order.

To prevent the mischievous effects of this service upon the military, orders were issued by the commanding officers about the year 1817, regulating the conduct of the soldiers employed on still-hunting duty, the consequence of which was to render them nearly useless to the Excise officers; they were prohibited from assisting in making seizures, and in the destruction of malt, potale, or vessels, their assistance being confined solely to the protection of the Excise officer, of whom, on no account, were they to lose sight; and the parties were strictly enjoined not to separate in any manner.

The effect of these orders was, that the officer could not detach a part of the military to secure any separate door at a smuggler's house, whereby the latter was enabled to carry away his still-head and worm in different directions, even in some instances through the military, who were not to make seizures. If the officer, on making a seizure, went to

No. 1.

Authorities under which the Revenue Police in Ireland was originally established.

procure a conveyance, the military would follow him, and leave the seizure to be carried off by the smugglers; neither would they assist in removing or conveying a seizure, nor in the destruction of malt, although they received subsistence for the smallest force allowed to proceed on this duty, (a subaltern, serjeant, corporal, and twelve men,) amounting to 1*l.* 16*s.* per day.

In consequence of these, and other obstacles of a like nature, hired confidential men were in the first instance sent out with the officers to assist in making seizures, and in destroying the articles seized; and this measure proving abortive, it was submitted to the Board, in January 1818, by Mr. Tottenham, acting inspector-general at Sligo, that for effectually making, securing, or destroying seizures, it would be proper to employ a few hired armed men, and that he had experienced good effects from employing hired men on this duty. He was called upon to submit an estimate of the expense for the number of men he would require. An estimate was accordingly submitted for a party of twenty-two, to be stationed at Ballina, in the county of Mayo, and to consist of a serjeant at 2*s.*, corporal at 1*s.* 8*d.*, and twenty men at 1*s.* 1*d.* per day; to be entitled also to a certain reward for their exertions in seizing and destroying illicit articles: that they should each be provided with a small carbine, bayonet, belt, cartouche-box, and ball-cartridge; that they should be selected from men of the disbanded military, and of the best character; and that a similar party should be formed and stationed at Sligo.

The Board, on consideration of the proposal, and adverting to the power which they possessed under the Act 55 Geo. 3, c. 151, s. 5, to appoint persons to be assistants to Excise officers or other persons in enforcing the law for the suppression of illicit distillation, by minute of the 27th March, 1818, approved of the arrangement proposed by the Inspector-General for establishing a revenue police at Ballina and Sligo, so far as the number of men and rate of pay. A list of the persons proposed to be employed was then forwarded, with an estimate of the expense of clothing, and the Board, by minute of the 18th April, 1818, approved of the selection; and his Excellency the Lord-Lieutenant, on the 25th April, was acquainted with the particulars; copies of the Assistant Inspector-General's Report, and of the Board's above Order of the 18th, being also transmitted for his Excellency's information; with a request that arms and accoutrements might be issued for the use of the parties of this description formed, to be employed in aiding in the suppression of illicit distillation, in the absence of the military, in the districts in question. Arms and accoutrements were accordingly furnished, and have been subsequently issued for the same purpose, from time to time, on application from this Board.

Similar representations having been made in 1818 respecting the prevalence of illicit distillation in the counties of Donegal, part of Tyrone, Derry, and Fermanagh, other parties of police were formed on the same footing, and the Board, acting upon this principle, have raised additional corps and parties of police in different parts of the country, from time to time, as occasion has required.

With respect to the extent and the regulations under which the establishment of the revenue police in Ireland has been sanctioned by Government (copies of the warrants and other documents authorizing which it is directed should be transmitted to the General Board), the original documents, communicating the sanction of Government to the formation of the police corps in 1787 and 1788 cannot now be found; but on reference to the Board's Government Correspondence-book of 1788 (that for the preceding year not being forthcoming), there appears a representation from the then Board of Revenue to the Lord-Lieutenant, bearing date the 15th May, 1788, a copy of which is annexed, in which, after referring to a former representation to Government, of the 25th May, 1787, recommending the adoption of the mode proposed by Patrick Carter, Esq., for the suppression of illicit distillation and malting in a certain district in the county of Leitrim, which Government had approved of being tried for one year, with directions at the end of that time to report the benefits resulting therefrom, the Board accordingly report the result, and propose an extension of the plan to several other districts.

This document, the General Board will observe, bears on the top of it a memorandum in the following words:—'Dublin Castle, 26th May, 1788. The Lord-Lieutenant approves, S. Hamilton;'—which was then a usual mode of communicating the sanction of Government to measures submitted for its approbation.

And with regard to the present police corps in 1818, the General Board will perceive that no express sanction for their formation was deemed necessary by the then Board, it being considered that they possessed sufficient authority under the 55 Geo. 3, c. 151, s. 5, to appoint assistants to the Excise officers in the suppression of illicit distillation and malting, it being requisite only that they should obtain the sanction of Government as to the rate of payment to be allowed therein. And that the subject was brought under the notice of Government, and must have obtained the requisite sanction, it is presumed will appear from the following documents, copies of which are enclosed:—

Extract from Mr. Tottenham's Report;
Board's minute of 27th March, 1818;
Letter to Government of 25th April, 1818;
,, from Right Hon. C. Grant, 4th December, 1818;
Answer to ditto;
Letter from Mr. Grant, of 8th December, 1818, respecting the issue of arms;
,, from Sir E. B. Baker, 30th December, 1818.

And with respect to the latter paragraph in your letter of the 29th ultimo, in which it is directed that it be also reported whether the degree to which illicit distillation appears

No. I.

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to have been carried on during the winter is such as to confirm the opinion that an augmentation of this force, to the amount suggested, is likely to be attended with advantage to the revenue, I am directed to state, that it appears to the Board, from all the information that they have received, that in consequence of the late abundant harvest private distillation has greatly increased during the last winter, and from the quantity of agricultural produce yet on hand will still be carried on to the same extent, if not to a greater degree; and therefore they are of opinion, that an augmentation of the force to the amount suggested is likely to be attended with advantage to the revenue.

I am, Sir, your most obedient humble servant,

J. C. Freeling, Esq., &c. &c., Excise Office, London. W. Wardley.

Dublin Castle, 26th May, 1788.

The Lord-Lieutenant approves.

S. Hamilton.

To His Excellency the Lord-Lieutenant.

May it please your Excellency,

Having in our representation of the 25th May, 1787, to his Grace the late Duke of Rutland, set forth the advantages which we hoped might result from adopting the scheme proposed to us on the part of Patrick Carter, Esq., for suppressing private distilling and malting in a certain district in the county of Leitrim, his Grace was pleased to approve of our making the experiment for one year, and directed us at the expiration of that term to state to his Grace the benefit resulting therefrom.

We therefore think it our duty to lay before your Excellency the several returns of stills, heads, and worms, seized by Mr. Carter and his party, with the vessels and distilleries destroyed, potale and singlings spilt, &c. &c., and we have the satisfaction of informing your Excellency that we have occasion to believe, from every intelligence we receive, that such has been the effect of Mr. Carter's exertions that private distillation is put an end to in the district which he undertook; but the natural consequences have been that private stills have been increased in the adjoining country to supply the consumption, which has prevented that increase of the revenue which would otherwise have resulted from Mr. Carter's exertions; the gentlemen of the country, however, now seeing that private distillation can be easily suppressed, and that many good consequences must arise therefrom to the health and morals of the people and to the peace and good order of society, have made many proposals to us, undertaking to suppress private distillation and malting in certain districts therein named.

We are persuaded of the practicability of this measure, and it is apparent that a scheme of this sort cannot produce much effect unless extended so much as to prevent the consumption of a considerable portion of the country from being supplied by private distillers; we are willing, therefore, with your Excellency's approbation, to try the experiment upon such an extent of country as shall give the scheme a fair trial; and for that purpose we have selected certain proposals, and have reduced them to a map, which we herewith lay before your Excellency.

We have caused the several districts to be numbered, and we hereunto annex a schedule of the persons who propose to undertake each district, with their terms, numbered as to refer to the map.

We propose this experiment for a year, at the end of which we shall lay before your Excellency the result; when, if it shall be found not to answer the good purposes hoped for, the whole may be laid aside; but if it should have the effect expected, it will lead to the much desired purpose of raising the price of spirituous liquors, and therefore prevent the present inordinate use of them among the common people, at the same time that it will increase the revenue of the country.

All which is most humbly submitted by

Your Excellency's most obedient and humble servants,

J. Beresford.
J. Mouch Mason.
Robert Ross.
R. Annesly.

Excise Office, Dublin, 5th May, 1788.

31*st January,* 1818.

In concluding this month's report I have to state that the exertions of the officers have been actively and successfully directed in the suppression of illicit distillation, and which is now principally confined to the baronies of Carberry and Tireragh, in the county of Sligo.

From the ingenious manner in which they conceal their potale, and from the organized system now established amongst the common people under the denomination of ribbon-men, the detections of potale are not so numerous.

I have, however, directed the attention of the officers to the seizure and destruction of malt, which is more difficult to be concealed from the length of process it must undergo; and the seizures of malt this month have been very extensive, which is certainly cutting at the root of distillation.

From the present regulations of the military I derive no assistance from them on this

87

No. 1.

Authorities under which the Revenue Police in Ireland was originally established.

duty of destroying malt; I therefore found it absolutely necessary for the good of the service to send out hired confidential men with the revenue officers, whom I selected from the disbanded military, and from whose co-operation they have been enabled to carry away and effectually destroy all malt so seized, and which without such assistance could not be effected, as the military would not render any assistance in either the destruction or removal of malt.

In that part of the county Mayo under my inspection, private distillation is almost exclusively confined to Erris, in which, from its peculiar situation and distance from the revenue and military stations, private distillation is prevalent.

I have sent frequent parties there within these last two months, and their exertions have been attended with uncommon success, considering the distance they had to march into the country before they commenced operation, which was from thirty to forty miles, and through a country in some parts almost impassable. The officers employed in this duty have, however, succeeded in making twenty detections of illicit distilleries in this part of the county Mayo, and have served notices on the townlands preparatory to fining them at the ensuing assizes.

As the military under present regulations are by no means an efficient revenue force, I would therefore submit the expediency of a few police to accompany the revenue on duty, either with or without the military; and from the experience I have had already of the good effects arising from sending out hired men on this duty, I am of opinion such an arrangement would be productive of much benefit, and would ultimately be attended with less expense to the country.

As a proof that private distillation is considerably checked in this district, the licensed distiller of this town has permitted within this month upwards of 8,000 gallons of spirits, part of which has been sent into the centre of those places where private distillation heretofore prevailed, and where permitted spirits or licensed houses have not been within the memory of the oldest inhabitant.

GEORGE TOTTENHAM,
Acting Inspector-General, Sligo.

The Board approve of the arrangement proposed by Mr. Tottenham, acting inspector-general, for establishing a revenue police at Ballina and at Sligo, so far as the number of private men at each place, and the rate of pay proposed; but as they consider it right that they should be placed under the command of persons of a higher description than that of a serjeant, he is to select from the assistants employed under him two of the most active and most deserving, whom he can recommend as proper persons to be intrusted with the command; and he is also to ascertain if the number of persons he requires can be procured to complete the establishment of privates, taking care that they are persons of good character, and if possible discharged soldiers, which he will report to the Board.

The Board conceive that, with the officers whom they propose for the command, one serjeant to each party, at the pay proposed, will be sufficient without a corporal.

Mr. Tottenham will also state to the Board the description of clothing which may be necessary for the privates, of a cheap kind, and procure an estimate for providing them, which he will forward with his report.

27th March, 1818.

SIR, *Excise Office, Dublin, 25th April*, 1818.

I am directed by the Commissioners of Excise to transmit to you copies of two reports from Mr. Tottenham, acting inspector-general, dated 9th ultimo and 15th instant, on the subject of a revenue police being embodied to be stationed at Ballina, in the county Mayo, and at Sligo, for the suppression of illicit distillation, together with a copy of the Board's order, dated 27th ultimo, on the former report, which you will be pleased to lay before the Lord-Lieutenant for his Excellency's information, with the Board's request that arms and accoutrements to the number and description mentioned in Mr. Tottenham's Report may be issued from the proper department for the use of this party of police, who are to be employed in aiding in the suppression of illicit distillation in the absence of military in the district in question.

I have the honour to be, &c. &c. &c.

William Gregory, Esq. GEORGE WALLER.

GENTLEMEN, *Dublin Castle, 4th December*, 1818.

I send you herewith, by command of the Lord-Lieutenant, two letters, which I have received from the Marquis Conyngham, one dated the 20th, the other 22d ultimo, together with the enclosures respecting the proposed police establishment for the county of Donegal, for the suppression of illicit distillation, and his Excellency requests that you will take them into consideration.

I have the honour to be, &c. &c. &c.

The Commissioners of Excise, &c. &c. &c. CHAS. GRANT.

No. 1.

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hich the Revenue
olice in Ireland was
iginally established.

8th December, 1818.

Acknowledge receipt of Mr. Grant's letter of 4th instant, and acquaint him, in reply, for the information of his Excellency the Lord-Lieutenant, that the Board, having at present in forwardness an arrangement for embodying a number of revenue assistants for the suppression of illicit distillation in the county Donegal, cannot recommend the adoption of the plan proposed in the annexed papers.

GENTLEMEN, *Dublin Castle, 8th December*, 1818.

I have it in command from the Lord-Lieutenant to acknowledge the receipt of your Secretary's letter of the 3d instant respecting a supply of arms, accoutrements, and ammunition, which are required for a revenue police now in progress of forming.

And I am, in reply, directed by his Excellency to acquaint you that the necessary instructions have been conveyed to the respective officers of the Ordnance, for the issue of the articles required on this occasion, provided it does not militate against the orders of the Master-General and Board.

I have, &c.

The Commissioners of Excise, (Signed) C. GRANT.
&c. &c. &c.

GENTLEMEN, *Dublin Castle, 30th December*, 1818.

I am commanded by the Lord-Lieutenant to acknowledge the receipt of Mr. Stoye's letter of the 28th instant relative to the arms and appointments required for the augmentation lately made to the revenue police.

And I am, in reply, directed by his Excellency to acquaint you that the necessary authority has been conveyed to the respective officers of the Ordnance, for issuing to Mr. Wills, in the customary manner, the articles required on this occasion.

I have the honour to be, &c. &c. &c.

The Commissioners of Excise, E. B. BAKER.
&c. &c. &c.

[Copy, No. 2.]

To the Lords Commissioners of His Majesty's Treasury.

MAY IT PLEASE YOUR LORDSHIPS,

Your Lordships having, by Mr. Stewart's letter of the 12th July last, referring to our reports of 24th and 26th June preceding, on the subject of special missions by members of this Board, been pleased to signify that your Lordships would be prepared to receive and consider the reports and suggestions which might be made by those members of the Board then on inspection and inquiry;

We consider it our duty, before we transmit the whole of the reports and suggestions referred to, to lay before your Lordships the annexed extract from the report of Viscount Lifford, on the subject of the revenue police and illicit distillation in Ireland, and to acquaint your Lordships that in consequence of several representations made to the Lord-Lieutenant of Ireland, and forwarded to us by his Excellency's command, that illicit distillation in some parts of Ireland, where it had previously been suppressed, had again revived; and of other representations from several gentlemen of influence and traders of respectability in Ireland to the same effect; and considering the facts and circumstances stated in the report of Viscount Lifford, we are induced to propose a new arrangement of the establishment of the revenue police, with a view to the removal of the complaints referred to, as well as to the more effectual suppression of illicit distillation in those parts of Ireland in which it has for so many years prevailed.

In the arrangement we have proposed (the particulars of which are detailed in a statement accompanying this representation), we have been governed by the strictest regard to economy, and have accordingly limited the augmentation of the force to such additional parties as appeared to be at present absolutely necessary to be established for the protection of the revenue and the fair trader.

The whole additional expense consequent on the new arrangement will amount to £2,378. 18*s.* 7½*d.* per annum. To meet this additional charge, we propose to effect a considerable saving by a modification of the regulations under which rewards were previously paid for the suppression of illicit distillation. A further saving will be effected in consequence of the arrangements we have made, precluding the necessity, except in very particular cases, of calling on the military to assist in the performance of this duty.

Upon the whole, we feel confident, that the additional expense which we propose to incur on this occasion will be fully counterbalanced by the savings to be effected by the corresponding arrangements, whilst the general establishment of the force, throughout those districts in which illicit distillation is most likely to be attempted, will be put upon a more efficient footing. And as the necessity of an immediate augmentation of it, to the extent which we have suggested, has become pressing, in consequence of the advance of the season, we venture to request your Lordships' immediate instructions for carrying the proposed arrangement into execution.

89

No. 1.

Authorities under which the Revenue Police in Ireland was originally established.

It may be necessary to add that no difficulty can occur in reducing the number of persons employed in this service as circumstances may warrant, it being perfectly understood that the employment is not to be considered permanent.

(Signed) George Seymour.
Thos. Harrison.
A. Campbell.
J. C. Mortlock.

Excise Office, 3d February, 1831.

[Copy, No. 3.—Extract from Lord Lifford's Report.]

Police and Illicit Distillation.

January, 1831.

I am now to draw the Board's attention to a subject which necessarily occupied a large portion of my time, owing to the country through which I passed being that which has always been the most remarkable for illicit distillation. I propose, therefore, to connect what I have to say on that subject with the observations which I intend to lay before you on the subject of the police force employed for its suppression; and I shall have to shew the Board that progress has been made towards suppressing illicit distillation in the northern district beyond what I could possibly have anticipated; and yet I have to confess, that it was not without some reason that the persons engaged in the spirit trade complained of its increase during the last season. Compared with the state of things in this respect seven years ago, there has been, for the last two or three years, very little private distillation; but during the last autumn and winter, the low price of corn in England and Scotland, the stagnation of trade, and, latterly, a rise in the price of spirits in consequence of the failure of some of the distillers at Glasgow, all contributed to hold out a temporary encouragement to the private distillers. I found the whole country perfectly free from illicit distillation, except a little at Ballycastle, till I came to Newtown Limanady in Colerain collection, close to Magilligam, formerly famous for illicit distillation, and also for supplying barley for the extraordinary consumption of Ennishowen. In this place there are now two large legal distilleries, which consume the barley grown in that country; while the illicit trade, to which the neighbouring mountain district would be very favourable, is, in general, prevented by an active police party stationed in the town, though there was some private distillation in the neighbourhood during the last season.

There are at present but three police parties in the county of Londonderry. Each party cannot effectually watch a country which has a circuit of more than nine or ten miles from the police station as a centre, but the extent of country which the county of Derry parties are at present required to watch is of much greater extent. These parties are now stationed at Maghera, Dunguien, and Newtown Limanady. It is in the neighbourhood of these places that illicit distillation commences; and though it is not carried on to any great extent, it is important that it should be prevented, as the illicit spirits will much easier find a market here than in those places which are more remote. I have therefore to propose that new police parties should be stationed at Ballinoscreen, Castle Dawson, and Newtown Stewart (which last is in Tyrone), but on the borders of the county of Derry. I intend to propose an economical arrangement, to which at present I do not anticipate any objection, which will provide for the expense of these additional parties; but as I shall appear hereafter to call largely on the Board for an increase of the police force, in situations where they are even more wanted than in the two last places I have mentioned, I will only at present urge the necessity of a party at Ballinoscreen, and, if possible, at Newtown Stewart, where illicit distillation has made head since a party was removed from thence; at which places, a deputation of the spirit trade, which called on me at Derry, recommended that a party should be placed. It is desirable to place a party at Newtown Stewart, principally from its contiguity to the Monterlony mountains, and of the claims which the Gortin legal distiller has to the Board's protection. In case the Board should concur with me, it will be expedient to remove the Dunguien to Laremount, and the Maghera party to Kilrea, at which last place they can watch the neighbourhood of Maghera, Ballaghy, and even Castle Dawson, if it is not found practicable to place a new party at the latter place. I propose to place the Dunguien party at Laremount, as a more central situation under the new arrangement, and also being close to Donymonogh, where the deputation from the distillers propose that a party should be placed; and it will be seen, by looking at the map, that a line drawn from each of the four situations of Newtown Limanady, Kilrea, Ballinoscreen, and Laremount, to the other, would form two triangles, while the base common to both would be a line which would pass through the centre of the mountains. There is a great deal both of barley and oats grown in the neighbourhood of all these places, and there are mountains contiguous where illicit distillation can be carried on with great facility; while the towns of Cookston, Mogherafees, Moneymore, Antrim, and Strabane, afford a ready market for the produce of the smuggler. I am informed, however, that except at Strabane the illicit spirits are chiefly consumed now by the unlicensed retailers, and hardly any where except by the very lowest publicans, who cannot afford to keep any stock or supply themselves, but procure small quantities from the illicit distillers, when practicable, and from other and more extensive publicans when it is not.

I have said that illicit distillation has decreased very considerably within the last seven years, and there is no place where this improvement is more remarkable than in the barony of Ennishowen, and the more immediate neighbourhood of Londonderry. The higher

No. 1.
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orders here, as in most other places, have lost the taste for illicit spirits, their quality is so inferior in consequence of the necessity they now find for hurrying the process; and the Board may suppose how much the market must be reduced amongst the unlicensed publicans, who are their best customers, when I mention that in Muff Ride, which comprises the whole of the barony of Ennishowen, there are now 120 licensed publicans, where, seven or eight years ago, there were not above two or three; and owing to the exertions of the police parties scarcely any illicit spirits were made in the ride, even during the last winter. Of the several publicans, I am informed, many consume nothing but legal spirits; with others, at least seven-eighths of the spirits they consume have paid duty, and almost all have some stock to save appearances at least; and notwithstanding this decrease of what used to be their principal manufacture, nearly 3000 acres of land have been brought into cultivation, in the barony of Ennishowen, during the last fifteen years, the produce of which has been exported to England; and instead of importing barley as formerly, from the county of Londonderry across Lough Foyle to Bonyfoble, for the purpose of making illicit spirits, 3000 barrels of bere were exported from Moville in the same period to Glasgow. The police parties in Ennishowen are equal to the duties required of them, except in one district, Unis, to the north-west, where there is a place always noted for illicit distillation, under peculiarly favourable circumstances for carrying it on. I concur in a recommendation of Inspector Plunkett, that a new party be stationed at Thrade, close to this district, and well calculated to watch the whole of the north of Ennishowen.

Notwithstanding the improvement in this part of the country, as I have mentioned before, the distillers and others engaged in the spirit trade made heavy complaints of the increase of illicit distillation during the last winter; and I find it did increase, but not to the extent which they supposed; and though their trade was for a time depressed, it was not altogether from the cause to which they are willing to attribute it, but in a great measure no doubt owing to the general depression which was experienced in every branch of industry at that time. Mr. Allen, engaged as a spirit dealer, informed me that spirits could be purchased during the last winter, in the neighbourhood of Ramelton, at 2*s*. 6*d*. per gallon; however, I have reason to think they never were sold for less then 4*s*. 6*d*. per gallon: but having called on the supervisor and the lieutenant of police for information on this subject, I am persuaded the illicit trade did prevail to a considerable extent in that neighbourhood during the last season; and I recommend that a police party be placed at Millford, between Ramelton and the present parties: a station at which Mr. Inspector Plunkett, the supervisors, and the Derry distillers, all concur should be occupied by a police party; and with this assistance, the parties stationed to the north and north-west of the county of Donegal will, I am sure, be competent to prevent illicit distillation being carried on to any extent in that quarter: and as there is now no occasion for a party at Dunfanaghy, the party may be removed from thence to Millford. A great deal of illicit spirits was unquestionably consumed in the towns of Strabane and Omagh, about six or eight months ago; and Mr. Allen having informed me that illicit spirits were publicly exposed in Omagh, I called on the supervisor for explanation, who unequivocally denied the fact, and informed me that the statement must have originated in an exaggeration of the circumstances of a seizure made by him in July last; and he asserts that the depression experienced by the spirit trade arises more from the poverty of the peasantry than from an influx of illicit spirits; and the supervisor attributes the increase last winter to the withdrawing the police from Gortin; and as he (the supervisor) expects that illicit distillation will revive when the new grain comes in, I am induced to press the Board to place a new party at Newtown Stewart (as I mentioned before), which is not far from Gortin, from whence it was lately removed. The illicit spirits consumed at Strabane, it is admitted, come from the extreme north of the county of Donegal, which is very favourably circumstanced for illicit distillation, as on the sea-shore there is a fine corn country, and yet it is contiguous to a very wild country, suited to conceal the operation. But even here it has been checked, and an export of corn established, which is a sure indication that the illicit trade does not flourish. At Letterhermy, on Lough Swilly, and at Dunfanaghy (which is on the northern ocean), extensive stores have been built for the exportation of corn.

The increase of the illicit trade during the last season, in particular places, was owing, first, to the depression in the price of corn in England and Scotland, which checked exportation; next, to the failure of some Scotch distillers, in the latter part of the season, and also to some of the parties in the north of Donegal having too large a district of country to watch. At Rosnakill, where the party had not too much on their hands, Lieutenant George reports there was hardly any distillation, even during the winter; though the district called Fannet, in that neighbourhood, has always been remarkable for producing illicit spirits. Lieutenant George says the surplus barley is now shipped at Millford for exportation: formerly the people in this district used to purchase barley to make into spirits. The Board have already reduced the extent of country formerly confided to the charge of each party, by establishing additional parties at Fintown and at Carygort, and also by a removal have placed a party at Gortahurk. I hope, therefore, that no additional force will be required in this immediate neighbourhood. The district in which the Killetor party is placed, is peculiarly circumstanced; it is wild and mountainous, and yet throughout there are places where a good deal of barley is produced, for which they have no market except at Ballyshannon and Sligo; but from many of the places where barley is grown, the roads are so bad as to make transportation very expensive, which holds out much encouragement to illicit distillation, which is carried on in two

91

No. 1.

Authorities under which the Revenue Police in Ireland was originally established.

different directions. The lieutenant therefore recommends that he should be allowed to detach his serjeant and five men to Glencolmkilt, which has always been notorious for distillation; and as both the lieutenant and Inspector Plunkett report that the serjeant may be trusted, and that the party may be safely divided, I recommend that the experiment should at least be tried for six months. As the north-west coast of the county of Donegal is much intersected by arms of the sea, some of the most enterprising and zealous officers have provided themselves with boats, particularly Lieutenants Rankin and George: the officer at Gortahurk has no boat, but as there are several islands off that station, particularly Tory Island, always noted for private distillation, it is highly expedient that a good boat should be provided at the public charge, and I am informed it can be procured for 12*l.*, which will be the whole expense, as by placing two or three sailors on the strength of the police party they will be able to navigate her; and it would be very expedient to obtain the co-operation of the water-guard throughout this coast, at least to the extent of protecting the boats employed on the Excise service, which at present the officers must either leave without protection or else the party must be divided and too much weakened. If the police party is removed from Dunfanaghy to Millford, as I have recommended, it will be necessary to place a new party at Giddore, in order to relieve the Gortahurk party to the south-west, and to prevent illicit distillation in the neighbourhood of Dunfanaghy, as well as in their own immediate vicinity, for which purpose they will be very well placed, as there is a road from Gortahurk into the middle of the illicit distilling country. There is at present a line of parties very well placed between Enniskillen and Sligo, at a distance of not more than from nine to ten miles from each other; as also there is a party at Grange, between Sligo and Ballyshannon, a distance of twenty miles; but there is no party between Enniskillen and Ballyshannon, a distance of near twenty miles; nor between Ballyshannon and Manorhamilton, a distance of fifteen or sixteen miles. I propose, therefore, that a party should be placed at Garrison, where they will be competent to keep down illicit distillation in the district of country between Lough Melvin and Lough Erne, where it is now carried on, owing to its remoteness from the parties which I have named. I have now only to propose the addition of one more party for the northern district. The Board may remember, that in consequence of the extent to which I was informed illicit distillation was carried on in the neighbourhood of Bailieborough, I took upon myself to order the police party stationed in Five Mile Town to proceed forthwith to Bailieborough; but as illicit distillation is carried on occasionally in the neighbourhood of Monaghan, and in the adjacent parts of Fermanagh, it will not be prudent to leave so large district of country without any force of this description. The district of which I now speak is the most improved country in which the illicit trade in any degree prevails, which prevalence probably arises from the remnant of former habits. The tract of country, of which I speak, lies between the mountainous parts of Tyrone, Fermanagh, and Cavan, in which last the illicit trade prevails to a great extent. I propose, therefore, that a party should be established at Clones, between Enniskillen and Bailieborough; these places are probably nearly fifty miles apart, but a much greater distance between the parties can be allowed in this country, where, I hope, the police will act chiefly as a preventive force.

I have now ventured to propose to the Board to establish seven new police parties, viz.—at Giddore and Shrade, county of Donegal; Ballinascreen, county of Derry, and Castle Dawson, in the same county (if thought necessary); at Newtown Stewart, county of Tyrone; at Garrison, county of Fermanagh; and Cloves, in the county of Monaghan, if the Five Mile Town party has been removed to Bailieborough. To provide for the consequent expense, I propose, with the concurrence of Mr. Inspector Plunkett, to reduce the strength of the parties stationed at Cardonagh, Buncrana, Rosnakill (now at Dunfanaghy), Ardana, Kilcar, Donegal, and Shanorlar, to a serjeant and nine men each; and the parties now at Maghera, Dunguien, Newtown Limanady, Bonyfoble, Londonderry, Gortahurk, that lately at Five Mile Town, Mountfield, and Killeter, to a serjeant and ten men each; this will leave thirty men disposable to form new parties. It is found that horses are of little use in the northern district, except to convey seizures; I propose therefore that each party should have but one horse, which will cause a reduction of twenty-two horses, and a saving of expense of 770*l.* per annum, which will provide twenty-seven additional men. The daily allowance which a constable receives at present is, on an average, equal to the pay of a policeman; by arming them, and giving them daily pay, an additional force will be procured of twenty-four men. By these different means, therefore, an additional force may be obtained of eighty-one men. If the new parties are established at ten men and a serjeant, making on the whole eleven men, there will be a saving on the northern establishment of four men, over and above the parties required, if the Board place a party at Castle Dawson, and of thirteen men, if they should not think that party necessary; and, I am sorry to say, much more than that will be required in the Connaught district, in addition to the saving to be made by similar arrangements in that quarter.

But the Board will not be surprised to hear that much more distillation prevails in the western than in the northern district, when they consider, that while there are twenty-four parties of police in the province of Ulster, and which have not been found sufficient, though illicit distillation does not exist in the eastern part of the province, there are but sixteen parties for the whole province of Connaught, and the county of Clare in addition, though I should be much at a loss to point out any part of the province where illicit distillation does not in some degree prevail. The whole is favourably circumstanced for carrying it on, and is unfavourably placed for the export of corn, which is the only mode

No. 1.

Authorities under which the Revenue Police in Ireland was originally established.

of getting rid of their surplus grain where there are not legal distilleries, and the number of legal distilleries in Connaught is much fewer than in the north. There is only one in that part of Sligo collection which is in the Connaught district, another at Newport, and five in Galway collection; and yet this province is, in general, a good corn country. In many places they distil from barley and bere, frequently from oats. From Drumshambo to Sligo, which is a distance, I should suppose, of not less than twenty miles, and a country where much distillation is carried on, there is no police party; I propose therefore that one should be placed at Drumkem, about half way between Drumshambo and Sligo, and also between the same place and Manorhamilton. I propose also that parties should be placed at Dromore West and Crossmolina. The lieutenant stationed at Ballina confesses there was a great deal of illicit distillation in that neighbourhood during the last winter, and he attributes it to the distance from each other at which the parties are placed. I have also been informed, that the gentlemen in that country consume illicit spirits, which is always a proof that much progress has not been made in suppressing the trade, for they cannot make good spirits if they are hurried, or much in danger of detection. Bellmullett where one of the parties is at present placed, is in a country where no corn is grown; but it is so remote, and so unfavourable to concealment, if a party is removed from thence they immediately take corn there from the neighbourhood of Crossmolina, where it is grown in great abundance. Crossmolina is almost too near Ballina, but the country is so full of illicit distillation, I am inclined to concur in Inspector Graves's recommendation of placing a party there. The distance between Bellmullett and Ballycastle is not less than twenty miles in a direct line, which makes a party at Dromore West absolutely necessary. There is a legal distillery at Westport, and as the distiller complains much that his trade is injured by the increase of illicit distillation at Newport, and I am inclined to think he has cause of complaint, it will be expedient to place a party at Westport, which will give the Castlebar party leisure to attend to the parishes of Portsee and Aughnagool to the south, the only part of Joyce's country where illicit distillation prevails. A party of police was formerly stationed at Swineford, and since their removal the illicit trade has revived. I think, therefore, that a party should be placed there, especially as it will be the only party between Castlebar and Boyle, a distance of not less than forty miles in a direct line. There are at present no police parties in the west of the county of Galway, and but three in the county, which are at Galway, at Gort, and Woodford, near its southern extremity. The distance from Galway to Mohill, in a north-east direction, is seventy or eighty miles. Lieutenant Fennell, who is stationed at Galway, reports that illicit distillation prevails much at Moylough, near thirty miles from his station, and Kilenure, seven or eight miles further from Galway. I recommend that parties be stationed at Moylough and at Ballinasloe, where there was a party formerly, and where it is much required, as the lieutenant stationed at Woodford reports that there is much distillation in the parish of K——, near ——, Ballinasloe, which town affords a market for the spirits. He also mentions the parish of Moore as a place where there is much illicit distillation, which must be beyond Ballinasloe, as he says Athlone, where there are five distilleries, is the market for the illicit distillers. A party is also required at Strokestown, in the county of Roscommon. Understanding from Messrs. Knapton and Chambers, whom I met at Sligo, that much illicit distillation prevailed on the coast of Connemara, county of Galway, I directed that they would make a report in writing on the state of that country, through which they had lately passed, and accordingly they informed me, 'There is a 'very extensive tract of country, from Westport through Clifden, and to Aughterarder, 'intersected by bad roads, and full of mountains, in every respect calculated to afford the 'greatest facility and protection to the illicit distillers;' and they add, 'at the time of 'our journey through that country, we are satisfied that wherever we called for whiskey 'it was uniformly of the illicit kind, with the exception of some we obtained in the large 'towns.' Lieutenant Fennell, who is stationed at Galway, having stated that illicit distillation is very prevalent, and having reason to fear that the case was even worse in the islands than on the main land, and finding that there were no police parties, except at Galway, I directed Inspector Graves to proceed through Joyce's Country and Connemara, and report to me where illicit distillation most prevailed; and if so, what would be the most eligible stations for police parties, for the purpose of suppressing it.

There are innumerable islands all along this coast, where illicit distillation has been carried on, with only occasional molestation, when the Galway party has hired a boat, which it is not always easy to do. Very near the sea-shore there is a fine barley country, and the illicit trade is also carried on there to about two miles inland. Inspector Graves, in a report which is annexed, reports the names of the islands, and the places on the main land, where he says illicit distillation prevails to a great extent; but, as the Board will have his report before them, it will be sufficient to say it exists, with very little check, from Greatman's bay to Ballinakill. In one district they inflict a double injury on the legal distiller, by raising the price of grain as well as lowering that of spirits; as in the country between Galway and Urrisbeg, when their own corn is exhausted, they purchase in Galway grain-market, which is brought in the turf-boats, which shews what a profitable employment they have hitherto enjoyed. From Clifden to Ballinakill they only distil so long as their own grain lasts, which is generally only during the winter months; but this moderation only proceeds from their greater distance from Galway. The inspector proposes that parties of police should be placed at Romdstone, between Galway and Urrisbeg, in the heart of the country where illicit distillation most prevails, and also at Clifden, at least during the winter season; and during the summer that party can be beneficially employed on the north coast of Clare, if the Board think proper to procure a boat, which

I am induced to think they will find expedient. By turning to the map, the Board will at once see the vast extent of islands; but, in addition, the country is very inaccessible by land. There is also frequent occasion for the Galway party to visit the opposite coast of Clare, as was done during the last summer. Mr. Graves informs me a decked boat, which is required, can be procured for an expense of from 80*l.* to 90*l.*; and annexed is Mr. Fennell's report, in which he states he has been offered an eligible boat for 90*l.* The repairs would cost about 5*l.* a year. Three hands would be required to navigate her. The coxswain's wages would be 34*l.* 4*s.* 4*d.*, and two others 25*l.* 17*s.* 1*d.* each; so that, with the repairs and the interest of the purchase-money, there would be an annual expense incurred of near 100*l.*; which, however, I am sure would be fully repaid, not only by the increase of revenue which would be consequent upon the suppression of illicit distillation, but also as it will give facility for removing seized malt, which I am persuaded may be now sold to legal distillers without prejudice to the revenue. The hire of a boat, &c., for the late expedition to Clare (which is not always to be procured), cost the Board 54*l.* 7*s.* 6*d.*, though it was but employed, I believe, one month. The persons to whom boats belong require a large price, as the service is unpopular.

I have now only further to propose to the Board to place three parties in the county of Clare. The Board, no doubt, have in their recollection the complaints made to them in the early part of last summer of the extent of illicit distillation; and Lieutenant Fennell's report of his expedition across the bay of Galway to the barony of Bunin, shews that those complaints were not groundless, especially when it is considered that illicit distillation was then carried on, notwithstanding a scarcity of provisions amounting to famine, and enough to induce an assemblage of 3,000 people to prevent the export of provisions; who told the lieutenant that their object was similar to his own, and consequently he and his party of ten men were allowed to perform their duty unmolested. I have to propose, therefore, that parties should be placed at Kilfenora, where, with the assistance of the party at Galway, if a boat is procured, they will keep the barony of Bunin in order; also at Ennis, from whence the barony of Corcomroe can be watched, as that barony was also complained of last winter; also at Scarriff, from whence illicit distillation can be prevented on the western side of Clare; and also in a small part of the county of Limerick, where it prevails.

I fear the Board will think I have made larger demands on their liberality than they can well accede to; but I believe I have not proposed more expenditure (even if the increase of expense were to the amount of the cost of all these parties) than what will be amply repaid.

A barrel of barley will cost about 18*s.* at present in Galway market: if the illicit distiller is not hurried it will produce three gallons and a half of good proof spirits, which will sell for about 6*s.* per gallon, and the burned bere and grains will be worth about 1*s.* 3*d.* more; so that the distiller, when unmolested, will get a profit on the barrel of barley of about 4*s.* 3*d.*, or about 25 per cent., as he sets little or no value on his time, or, in a good turf country, on the fuel: but if a police party is placed in his neighbourhood, and he is hurried in his work, the barrel of barley will not produce above two gallons of spirits, which not being so good will only sell at 4*s.* 6*d.* per gallon, consequently he will sustain a very serious loss. But if I can shew the Board that this augmentation, great as it is, can be made without any serious increase of expense, I need not enter into these calculations to prove its advantage.

I have proposed an addition of thirteen new parties for the Connaught district, which will require thirteen serjeants and one hundred and thirty men. I propose that those at Grange, Sligo, Manorhamilton, Enniskillen, Woodford, and Boyle, all of which have hitherto had a serjeant and twelve men, should be reduced to a serjeant and nine men to each party, and that all the rest of the parties should in future be reduced to a serjeant and ten men each, which will render thirty-six men disposable to form the new parties. I propose also, that in future there should not be more than one horse to each party, and there are fourteen stations at which it will not be necessary to have any horses; and as there is one station now without horses, this will occasion a reduction of thirteen and provide for thirteen men. There is also a surplus of four men in the northern district, which may be transferred to the western district. I also propose to do away with the boot and shoe allowance, which I am now informed is of no advantage to the men, as they generally expend it in drink; and to reconcile them to this privation, I propose that the pay of the privates be increased to from 1*s.* 4½*d.* per day to 1*s.* 5*d.* per day, and that of the serjeants from 1*s.* 10½*d.* to 1*s.* 10½*d.* per day; the difference between the boot and shoe allowance, and the increased pay throughout the police establishment, will be equal to the pay of four policemen. These different resources will provide for the additional parties, with the exception of thirteen serjeants and fifty-seven men, which will cost about 1,916*l.* per annum*. But if the Board should think this expense too great, and should determine not to have parties at Castle Dawson, where I do not think it absolutely necessary to place a party; and at Crossmolina, where from its contiguity to Ballina its necessity may be doubtful, two serjeants and twenty men will be to be taken from this, and the expense will be 575*l.* 10*s.* less, or only 1,290*l.* 16*s.* 2*d.*, and when the saving which might be made by taking away the rewards is considered, under which head two parties alone received 1,178*l.* in the last year, it will be obvious that notwithstanding the large augmentation (if it should

* Inspector Graves, in a paper annexed, makes the additional number required only fifty-five men, and the increased expense only 1,866*l.* 6*s.* 5½*d.*; but he takes credit there for ten vacancies, whereas in another paper he only returns eight vacancies.

No. 1.
Authorities under which the Revenue Police in Ireland was originally established.

be sanctioned by the Board), the police force will cost much less in the next year than in any former year. All the most intelligent officers of police concur in recommending the rewards (which have been suspended in consequence of the report of our committee on this subject) should not be re-established. I will not, therefore, enter into the question of the policy of discontinuing those rewards, except to say, I continue to concur in the opinion so well set forth by the police committee, by whom it was shewn they often operated to the disadvantage of the most deserving officers, while a rich harvest was reaped by others who at least had made less progress towards the attainment of the great object of finally suppressing illicit distillation. It remains, therefore, for me now to shew by what other means the officers can be reimbursed what they may lay out to procure information, and how the men can otherwise be stimulated to sufficient exertion, for I am led to believe that while rewards to the officers are injurious, the men require to be stimulated to individual exertion, as success in finding potale, &c. depends on their activity. The Board are aware that all seizures are now destroyed except spirits, which are sometimes sent to London. As it occurred to me that seizures of malt might be made productive, I called on Lieutenant O'Donnell for a return of the seizures made by No. 3 police party, in the quarter ending 5th of April last, with the average value of those seizures. From this document it will appear that the whole value of the seizures amounted to 56*l.* 8*s.*; but as a large portion is malt in process, or oat malt, the only part which may be considered productive is the ten barrels of dry malt, which may be valued at 5*l.*, and twenty-one gallons of spirits, which possibly may be taken at 5*l.* or 6*l.* more; this would give about 10*l.* or 11*l.* to be distributed: out of this he calculated that the expense of the carriage of malt and the cost of information would be 7*l.* 5*s.* 6*d.*, which would leave 3*l.* or 4*l.* to be distributed among the men. I also got a similar return from Inspector Plunkett, for the whole of the northern district, which is for a period from the 6th of July to the 22d of August, and which makes the value of the seizures made at that time (which was the most unproductive period of the year) to amount to 31*l.* 7*s.* 6*d.*; the officers' expenses during the same period amounted to 11*l.* 6*s.* 4*d.*, leaving about 20*l.* to be distributed among the men, and which should be ordered on special application, in which the amount of expenses should be stated. This appears to me a most unobjectionable mode of stimulating them to exertion, as it admits of no fraud as to the quantity seized, or the number of detections; and as the amount will and can only be increased at the expense of the smuggler, there cannot be any inducement to make partial and insufficient detections in order to avoid a total suppression of the trade. But the malt should not be sold to any but the legal distiller, and if the price does not a good deal exceed the duty, it should be stipulated that he should only use it as raw grain; and as the produce may not prove an adequate reward, I would suggest whether oat malt may not also be sold to the distillers to be used as raw grain, and as legal spirits now exactly resemble the illicit article, there can be no possible objection to the sale of seized spirits to the highest and best bidder. Still I fear something more may be necessary to secure exertion, in cases where the seizures are not likely to be productive. I propose, therefore, in addition, that the English regulation which allows a reward of two guineas for each person who is convicted, but from whom the penalty is not recovered, be also extended to Ireland, and that the amount be paid to the men instanter on application from the lieutenant, underwritten by the supervisor. When potale is seized, which is altogether unproductive, or vessels or stills, which are only partially productive as old copper, I propose that the lieutenant and supervisor should make special application to the Board, as is done in England, stating the degree of exertion, the articles seized, and how far they have been productive; that on this application the Board should award a small reward of from 10*s.*, but never exceeding 40*s.*, to be distributed among the men generally, or those to whom the application may assign special merit. More than one statement might be made in one letter, but more than a week's seizures should never be stated at one time. This I think would be free from the objections to which the former rewards were liable; first, as no part would go to the officer, and next, as the reward would be very small, seldom I should hope exceeding 10*s.*, or at most 20*s.* (which would be 1*s.* or 2*s.* to each of the men), unless there was some risk or unusual fatigue; and also, as all these cases would come under the special consideration of the Board, and be dealt with in the same way as seizures in England and Scotland. As the Board have it contemplation to appoint ride officers in future to command the police parties, their reward will be the Board's approbation and the expectation of promotion: but possibly it may be necessary to make some provision to secure the exertions of the lieutenants who are already in the service, of whom there are about thirty-eight. I suggest, therefore, for consideration, whether a class of first lieutenants might not be created to the number of ten, perhaps, who might have 10*l.* or 20*l.* a year more salary, into which class the most deserving officers might be promoted.

I have the honour to be, Gentlemen, your most obedient humble servant,

LIFFORD.

To the Commissioners of His Majesty's Excise,
&c. &c. &c.

[Copy, No. 4.]

GENTLEMEN, *Treasury Chambers, 28th March, 1831.*

With reference to your memorial, dated the 3d ultimo, enclosing extract of the report of Lord Lifford, submitting the necessity of augmenting the revenue police in Ireland, on account of the great increase of illicit distillation in that country, the expense

95

No. 1.

Authorities under which the Revenue Police in Ireland was originally established.

attending which will amount to 2,378*l.* 18*s.* 7½*d.* per annum, I am commanded by the Lords Commissioners of His Majesty's Treasury to acquaint you that their Lordships feel much reluctance in sanctioning, at the present moment, any increase of establishment, which adds 2,378*l.* 18*s.* 7½*d.* to the expenses of the revenue under your management in Ireland; but, considering the important branch of the revenue which may be affected by the extension of illicit distillation in Ireland, my Lords are unwilling to refuse their consent to your recommendation, provided, on a careful re-examination of the subject, more particularly in reference to the present prices of grain, it should be considered necessary by you to act on Lord Lifford's suggestions; and if this should prove the case, my Lords trust that the increased establishments may be taken, as far as may be practicable, from the list of redundant officers, so as to diminish the expense of the now effective charge of your department. I am, at the same time, to desire you will state to this Board your opinion with regard to the effect produced by the augmented duty on spirits laid on in the last session of Parliament, as bearing on the illicit distillation; and, on these subjects, my Lords desire you will report before the recommendations of Lord Lifford are finally carried into effect.

I am, Gentlemen, your obedient servant,

The Commissioners of Excise. T. Spring Rice.

[Copy, No. 5.]

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

May it please your Lordships,

Your Lordships having, by Mr. Spring Rice's letter of the 28th ultimo, with reference to our representation of the 3d of the preceding month, in which we submitted the expediency of an augmentation of the establishment of the revenue police in Ireland, been pleased to direct, that before your Lordships proceeded to act upon the suggestions of Lord Lifford, a careful re-examination of the subject should take place, particularly in reference to the present price of grain, we report that as the season of the year at which illicit distillation is most prevalent is drawing to a termination, with reference also to the present high price of provisions in Ireland, which must operate as a material check to illicit distillation, it does not appear to the Board that there will be any pressing necessity for the proposed augmentation of the police until the ensuing harvest. There are some places, however, which are so remote from any police party, that even a very high price of grain is not sufficient to deter illegal distillers; and a case has recently occurred, in which it was found expedient, at the instance of the Lord-Lieutenant of Ireland, to station two parties in the county of Clare, although the price of provisions was at that time so high as to occasion even a tumultuary assembly of the people to prevent the export of grain. It appears to us, therefore, that it would be expedient to appoint the three new parties which were destined for the county of Clare, and another in the collection of Londonderry, for reasons which we shall state in another part of this Report, the whole of which can be formed from the contemplated reductions in other corps, and to postpone the appointment of the others till next August. It would be desirable, however, that the Board should receive the early sanction of your Lordships for the proposed future augmentation, in order that the necessary arrangements may be made for embodying and stationing the additional force applied for before the month of September, and thus to prevent the practice of illicit distillation, which always prevails at that season to a certain extent, even under the most unfavourable circumstances, and which, doubtless, would be materially increased in case the next harvest should prove abundant.

In obedience to your Lordships' further commands, we have made inquiry as to the effect produced by the increased duty on spirits, which was imposed in the session of Parliament 1830, with reference to illicit distillation, and judging from the reports of our collectors and the inspectors of revenue police, we believe that that measure has had very little influence on the traffic in question; and that whatever effect it was calculated to produce has been counteracted by the scarcity of corn, which has been experienced in those districts in which illicit distillation is usually most prevalent. The quantity of spirits charged with duty between the 5th July, 1830, and the present time, is less by 59,000 gallons than in the corresponding period of the former year; but it appears that the decrease occurred on the first six weeks of that period, and as in the subsequent collecting rounds the balance throughout Ireland is in favour of the last year; we are inclined to think that the decrease is not attributable to the augmentation of duty, but partly to the unsettled state of the law, the act for imposing the additional duty not having been passed until the 15th of July, and partly to some diminution of the demand for Irish spirits in the English market, the quantity shipped for England having fallen off in the last year nearly 300,000 gallons. Illicit distillation is, in fact, influenced more by variations in the demand for grain, and the facility of obtaining a market when there is not sufficient force to suppress the illicit trade, than by a small increase in the duty; for when there is not a demand for corn at a remunerating price, the temptation is very great to have recourse to the illicit distiller, and it can be only checked by the danger of detection and seizure, whereas an increased duty on spirits has not much effect, unless it is sufficient to increase sensibly the price, or to check the demand for legal spirits.

The collector of Londonderry is almost the only officer who reports that illicit distillation continues to prevail to any extent, and as the scarcity of provisions has been most felt

No. 1.
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in the more western counties, we can only infer that it has not had so much influence on illicit distillation in the county of Londonderry and eastern parts of the county of Donegal as elsewhere; and as the collector reports that the traffic appears to prevail in a district called Unis, in the barony of Ennishowen, and which has been always notorious for illicit distillation, we are induced to recommend to your Lordships that a new party of police should be stationed immediately in that district, and which could be formed by reducing the numbers of other stations in addition to those proposed by Lord Lifford.

(Signed) G. Seymour.
B. Paget.
W. H. Percy.
Hart Davis.

Excise Office, 30th April, 1831.

[Copy, No. 6.]

Gentlemen, *Treasury Chambers, 9th May,* 1831.

The Lords Commissioners of His Majesty's Treasury having had under their consideration your representation of the 30th ultimo, submitting certain arrangements for the revenue police in Ireland, I am commanded by their Lordships to acquaint you that under the circumstances stated, my Lords are pleased to approve of the immediate employment of four new parties of revenue police in Ireland, viz. the three parties recommended in Lord Lifford's report, and the party recommended by you to be stationed at Unis, the said parties to be formed by reducing the numbers at other stations, as suggested by you. I am also to desire that when these arrangements have been fully carried into effect, you will report to my Lords as to their apparent efficiency, and whether any inconvenience or danger to the revenue is likely to arise from the reductions made in the establishments at other stations. And their Lordships will take into consideration the expediency of augmenting the revenue police establishment in Ireland before the ensuing crop shall become available for distillation.

I am, Gentlemen, your obedient servant,

The Commissioners of Excise. J. Stewart.

[Copy, No. 7.]

To the Lords Commissioners of His Majesty's Treasury, &c. &c.

May it please your Lordships,

In our representations of the 3d of February and 30th of April last, we submitted to your Lordships certain arrangements for augmenting the strength and increasing the efficiency of the revenue police in Ireland, and we received your Lordships' authority by Mr. Stewart's letter of the 9th of May, 1831, for the immediate employment of four new parties, to be formed by reducing the numbers at other stations as we had suggested. Your Lordships at the same time desired that as soon as these arrangements had been fully carried into effect, we should report as to their apparent efficiency, and whether any inconvenience or danger would be likely to arise from the reductions made in the establishments at other stations. Your Lordships also estimated that the expediency of augmenting the revenue police establishment in Ireland should be taken into consideration before the ensuing crop should become available for distillation.

In bringing this subject again before your Lordships, we shall, in the first place, recapitulate the arguments which were originally suggested, and the steps which have been taken by this Board in the establishment of the new parties, which have already received your Lordships' sanction.

The first arrangement, proposed in our letter of the 30th April, contemplated the establishment of fourteen new parties, the gross aggregate expense of which was estimated at 6,912*l.* 14*s.* 3½*d.* To meet this expenditure, it was proposed to reduce the number of men at present attached to particular parties (a measure which could however only be resorted to with safety in connection with the project for multiplying the stations, and thus enable the force to act more readily in concert if necessary)—to discontinue one horse at each station—and to include in the parties, and to pay as privates, the constables who were necessarily retained on all occasions to act with the police, and whose expenses have been nearly upon a par with those of the established privates of the corps. A further saving was also contemplated by the discontinuance of certain allowances, and the aggregate of these reductions was found to amount to 4,533*l.* 15*s.* 6½*d.*, which being deducted from the sum of 6,912*l.* 14*s.* 2½*d.* would leave a sum of 2,378*l.* 19*s.* 8*d.* as the net additional expense to be incurred by the formation of fourteen new parties.

The mode of obtaining the saving will be made more intelligible to your Lordships by the following detail: 1st, Number of men to be obtained by redeeming the numerical force at the several stations 61
By reducing the number of horses 33
By the employment of constables as privates 40

Total disposable men for new parties, with additional expense . 134

Of this number, however, there has been absorbed in the established of the four new

97

No. 1.

Authorities under which the Revenue Police in Ireland wa originally establishe

stations already sanctioned forty-four, leaving ninety available towards the completion of the original proportion.

With respect to that part of your Lordships' inquiry, which relates to the effect of the practical adoption of the measures suggested in the first representation on this subject, we beg to state to your Lordships that the returns which we have hitherto received have fully confirmed our expectation as to the efficiency of the new parties; and it does not appear that the reduction of the numerical force at other stations has been productive of any injury to the revenue. The whole of the returns called for have not, however, been received; but as the advanced period of the year makes it necessary that some decision should be immediately taken with respect to the establishment of this force for the ensuing season, we beg to submit to your Lordships the following observation and suggestions.

From the report of the inspector in charge of the northern district, it appears that, although at this season of the year, at which illicit distillation is always at the lowest, it has declined generally in that part of the country, a partial increase has already been reduced in some places, and in others there are many indications of its revival. The inspector attributes these circumstances to the great reduction of the prices of provisions in consequence of the abundance of the late supplies furnished by Government; which, as he says, has induced the farmers to risk their surplus grain in distillation, in the expectation of a better market. He adds that there is every reason to calculate upon an increased disposition amongst the peasantry to carry on illicit distillation; that the harvest promises to be more abundant than it has been for many years; that there is a sufficient supply of fuel for two years; and that the price of grain is already exceedingly low in the markets. In the district of Ballyshannon especially, the present force is stated not to be adequate to the performance of the duty, and the establishment of new parties is urgently solicited as the only means of suppressing the evil.

Although the final reports of the inspector of the western district have not been received, it would appear, from his periodical statement of the operations of the men under his direction, that three or four additional parties at the least would be required in that part of the country, and we propose therefore to establish five new parties in the whole, to be formed out of the surplus men at the present stations, and from the reductions and other arrangements detailed in the preceding part of this representation.

It has been stated that a force equal to ninety men may be made available without additional expense, the annual charge of which is about 2,800*l*. The expense of a party consisting of one lieutenant, one serjeant, and ten men is about 480*l*. per annum; and six new stations might therefore be immediately appointed without much exceeding the present expenditure. We propose, however, to establish five only, leaving the surplus as a resource in any case of sudden emergency, and from which the strength of particular parties might be augmented, if necessary, for any temporary purpose. In this estimate, the full pay of a lieutenant has been included; but we shall be able to select proper persons for these appointments from the list of redundant officers in this service: the amount of their dropped or retired allowances will be saved to the public by the arrangement.

As this proposal does not involve any additional expense, we have given the necessary directions for carrying it into execution, in order that the present opportunity of forming the new parties in time for actual service at the close of the present harvest may not be lost. If the further returns, which we are in expectation of from the western district, should render it necessary to apply to your Lordships for further assistance, we shall take the earliest opportunity of bringing the matter again under your Lordships' consideration.

(Signed) George Seymour,
J. C. Mortlock,
W. H. Percy,
William Plunkett.

Excise Office, 5th Sept. 1831.

[Copy, No. 8.]

Gentlemen, *Treasury Chambers, 17th Sept.* 1831.

I have laid before the Lords Commissioners of His Majesty's Treasury your representation of the 5th instant, in which you state, with reference to the authority given you by the order of this Board of 9th May last, for carrying into effect certain arrangements proposed by you, with respect to augmenting the strength, and increasing the efficiency of the revenue police in Ireland, that it appears from the periodical reports received from the inspector of the western district, that three or four additional parties at the least will be required in that part of the country; and you, therefore, propose establishing five new parties, to be formed out of the surplus men at the present stations; and at the same time you request this Board's sanction for carrying into effect this proposed arrangement. I have received their Lordships' commands to signify to you their approval of the arrangements made by you for strengthening the revenue police of Ireland.

I am, Gentlemen, your obedient servant,

The Commissioners of Excise. T. Spring Rice.

No. 1.

Authorities under which the Revenue Police in Ireland was originally established.

[Copy, No. 9.]

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

MAY IT PLEASE YOUR LORDSHIPS,

Your Lordships having, by Mr. Stewart's letter of the 9th May last, referring to our representation of the 30th of the preceding month, been pleased to approve of the employment of four new parties of revenue police, for the suppression of illicit distillation in Ireland, to be formed by reducing the numbers at other stations, and to acquaint us that your Lordships would take into consideration the expediency of augmenting the police establishment before the crops of the late harvest shall become available for distillation; your Lordships having also, by Mr. Spring Rice's letter of the 17th ultimo, with reference to our further representation of the 5th of that month, been pleased to sanction the establishment of five additional parties, which we had been able to form without expense, by reducing the numerical force of the parties at other stations;—

We have now to state to your Lordships that, from communications made to us by order of his Excellency the Lord-Lieutenant, to whom it had been represented by the local authorities, that the peace of the country was endangered by the increase of that practice; and, from the reports of our officers, it appears that illicit distillation has again commenced in several parts of Ireland, particularly in the southern and eastern parts of the county of Galway, and near the banks of the river Shannon, in parts of Roscommon, Westmeath, King's County, and Tipperary, and that active preparations are making for carrying it on upon an extensive scale,—under these circumstances we are decidedly of opinion that it will be absolutely necessary that the whole of the additional force, consisting of fourteen parties, applied for in our representation of the 3d February last, should be established without loss of time. Nine of these parties have already, as your Lordships are aware, been established without any additional expense; and we have therefore to request your Lordships' authority for the appointment of the remaining five, to be stationed in those districts in which their exertions may be most effectually applied. We propose that these parties should consist of one lieutenant, one serjeant, and ten men each, including a constable. The expenses attending the whole will amount to about 2,365*l.* 16*s.* 9*d.* per annum; and considering that the security of the revenue, and the interest of the fair trader, as well as the morals of the people and the public peace are materially concerned, in the success of any effort for the suppression of illicit distillation, we venture to request your Lordships' authority for carrying into immediate effect the measures we have suggested, and which have become particularly urgent from the advanced period of the season.

GEORGE SEYMOUR.
A. CAMPBELL.
T. HARRISON.
LIFFORD.

22d October, 1831.

[Copy, No. 10.]

GENTLEMEN, *Treasury Chambers, 3d November*, 1831.

The Lords Commissioners of His Majesty's Treasury having had under their consideration your representation of 22d ultimo, stating, that in consequence of the great increase of illicit distillation in Galway, and other parts of Ireland, it will be necessary to establish the whole additional force of the new police, as submitted in your representation of the 3d February last, viz. five parties (in addition to the nine established), consisting of one lieutenant, one serjeant, and ten men each, including a constable, the expense whereof will amount to about 2,365*l.* 16*s.* 9*d.*, I am commanded by their Lordships to convey to you their authority for the immediate appointment of these five additional parties, care being taken that the expense thereof does not exceed the above-mentioned estimated sum.

I am, Gentlemen, your obedient servant,
J. STEWART.

The Commissioners of Excise, &c. &c. &c.

[Copy, No. 11.]

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

MAY IT PLEASE YOUR LORDSHIPS,

We beg leave to represent to your Lordships, that we have received several communications from his Excellency the Lord-Lieutenant of Ireland, enclosing letters from military officers, complaining of the great inconvenience experienced in consequence of the frequent applications from officers of this revenue, for the aid of the military in the suppression of illicit distillation; and that the Lieutenant of the county of Galway has also addressed a letter to the Board, in which he complains of the revenue police at present stationed in that part of the country.

From particular inquiries which have been made in consequence of their representations, it appears that, without assistance either of military or police, the surveying officers of this revenue cannot attempt to interfere in the suppression of illicit distillation; and

99

No. 1.

Authorities under which the Revenue Police in Ireland was originally established

that from the disturbed state of the country, and the disposition manifested by the peasantry, when opportunity offers, to obstruct the revenue corps in the performance of their duty, the parties, at their present reduced strength, are unable, particularly in the counties of Galway, Clare, Roscommon, and Cavan, to act with efficiency, and are frequently exposed to great personal danger.

At the original establishment of the police force, the numerical strength of each party was considerably greater than it is at present, and we have, from time to time, with your Lordships' approbation, reduced the strength of the several parties, and formed the surplus men into additional parties, as the improved state of the country rendered it safe to proceed on duty with a smaller force; but it appears that the service cannot be securely and effectively performed at the present reduced strength of the parties, recent attacks having been made upon them by large assemblages of people; and, in one instance, it is stated that magistrates cautioned the commanding officer of the party from attempting to execute his duty with so small a force.

It also appears, that from the low price of grain in the northern and north-western parts of Ireland, and from various local causes, the illicit distillation of spirits, and the private manufacture of malt, are carried on with great activity in many parts of the country. For the suppression, therefore, of the manifold evils of this system, which is equally pernicious to the morals of the people, and detrimental to the interests of the revenue and the fair trader, and in order that the necessity of frequent application for the interference and aid of a military force may be as far as possible avoided, it is our duty to represent to your Lordships the urgent necessity of an immediate augmentation of the revenue police, by which the sphere of its operations may be extended, and the several corps sufficiently strengthened, to enable them to act with efficiency in the performance of their duties, which the circumstances of the present time have rendered particularly important; we submit, therefore, that two new parties, consisting of two lieutenants, two serjeants, and twenty men, should be established; and that an additional force of seventy privates should be authorized, for the purpose of adding to the strength of the existing corps, in those parts of the country in which the augmentation may be most effectual and necessary.

The additional expense to be incurred by these arrangements, which are not, however, to be regarded as permanent, the present force being considered adequate to the performance of the duty under ordinary circumstances, and in periods of less local excitement, will not exceed 3,000*l.*; an amount which we feel confident will be more than counterbalanced by the effects which will be produced upon the revenue, and the increased efficiency of this branch of the service.

(Signed) George Seymour.
J. C. Mortlock.
William Parish.
William Plunkett.

Excise Office, 15th March, 1832.

[Copy, No. 12.]

Gentlemen, *Treasury Chambers, 5th April*, 1832.

The Lords Commissioners of His Majesty's Treasury having had under their consideration your memorial of the 15th ultimo, in which you represent that you have received several communications from the Lord-Lieutenant of Ireland, enclosing letters from military officers, complaining of the great inconvenience experienced in consequence of the frequent applications from officers of the revenue under your management, for the aid of the military in the suppression of illicit distillation; and that the Lieutenant of the county of Galway has also complained to you of the insufficient strength of the revenue police at present stationed in that part of the country; and in which said memorial you also submit, that in order to remedy the evil complained of, you feel it your duty to represent to this Board the urgent necessity of an immediate augmentation of the revenue police, and therefore recommend the following arrangements, which are not, however, to be regarded as permanent, viz. the establishment of two new parties, consisting of two lieutenants, two serjeants, and twenty men; and also that an additional force of seventy privates should be authorized, for the purpose of adding to the strength of the existing corps in those parts of the country in which the augmentation may be most effectual and necessary;—

I have it in command to convey to you their Lordships' approval and sanction of the proposed extension of the revenue police, as a temporary measure; but I am at the same time to desire, that all the appointments to such service may, as far as is practicable, be made from the redundant and retired lists, in order to prevent any avoidable expense.

I am, Gentlemen, your obedient servant,

The Commissioners of Excise, &c. &c. &c.

T. Spring Rice.

No. 1.

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[Copy, No. 13.]

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

MAY IT PLEASE YOUR LORDSHIPS,

Your Lordships having been pleased to refer to us the annexed petition of the dealers in and retailers of spirits in the towns of Virginia, Ballyjamesduff, and other places in the county of Cavan, complaining of the injury they sustain in their business by the extensive and increasing practice of illicit distillation, and praying relief; we have to state, that the private distillation of spirits appears to have much increased, not only in the county of Cavan, but in various other parts of the country, including almost all the northern and western counties, notwithstanding the exertions which have been made to suppress it by all the means at present at our disposal. This increase is attributable to various causes. The crops of grain grown in the last harvest, particularly oats, from which illicit spirits are principally made, were very abundant, and the price is unusually low; hence great temptation is held out to the small farmer, and to such other persons as have no regular employment, to engage in the private manufacture of spirits. The large quantity of turf or fuel which, from the favourableness of the season, was saved during the last summer, furnished additional means to the illicit distiller. In addition to these facts, the communication between the remote villages and the towns where grain was usually offered for sale was, in most instances, either wholly or partially suspended for many weeks, during the time the country was under serious apprehensions from the prevalence of the cholera morbus; so that the holders of small quantities of grain were unable to find a market, and the force employed for the protection of the revenue was prevented, in a great measure, from making the necessary excursions through the country; the consequences were, that many persons, who had not previously been engaged in the private distillation of spirits, were led to embark in it. Another great cause of the increase in the disturbed state of the country, and the disposition manifested by the peasantry to resist all lawful authority: The revenue police parties, which for some years past have been reduced from twenty men to from ten to twelve men, the whole of whom, however, cannot be reckoned upon as always effective for still-hunting duty, could twelve months ago visit almost every part of the country unmolested, but have within the last few months been attacked, in numerous instances, in the execution of their duty, by large assemblages of the peasantry, and their exertions have been thereby necessarily and greatly restrained, and it is become indispensably necessary, for their own protection, to join two or more of the parties together; and thus large tracts of country, in which illicit distillation prevails to a considerable extent, are necessarily left without so close an attention as would otherwise be paid to them.

In the hope that some of the causes above enumerated would cease, and being most anxious to avoid incurring any additional expense, we endeavoured to arrest the evil by detaching men from different parties, and placing them in those situations where illicit distillation had recently made its appearance, by removing parties from one station to another, and by such other expedients as appeared to us the best calculated to effect the intended purpose; and we have also, as stated in our report of the 6th ultimo, removed the Atalanta cutter from her station off the highlands of Scotland, where the practice of illicit distillation has been greatly checked, to the north-western coast of Ireland. Still we regret to observe, that from the numerous complaints made to us and to your Lordships on the subject, the evil has increased and is still increasing, and we are compelled to state that a considerable addition to the revenue police appears to us to be indispensably necessary for meeting the exigencies of the case.

Amongst the various methods which have occurred to us, or which have been suggested by others for the suppression of the illicit manufacture of malt and spirits, that which appears the best and most effectual remedy would be, in all cases in which the offender cannot be rendered amenable, that a fine should be imposed upon the district where the offence is committed, but under such regulations as to remove the principal causes of objection against the former measure of town-land fine. Instead of fines being indiscriminately imposed as before, it is proposed that the penalties should be confined to districts where stills may be found in actual operation, or in which wash or potale may be discovered preparing or prepared, or malt be found in the process of manufacture; and that such fine should be awarded by the local magistrates; the inhabitants, however, to be exonerated from any fine if they produced the real offender, which in almost all cases they would be enabled to do, it rarely happening that the illicit manufacture of spirit or malt can be carried on in any place without the same being known to the immediate neighbours of the parties concerned in the transaction, the different operations requiring considerable time for their completion. The principal objections urged against the former system of town-land fines appear to have been the impositions practised, from the facility with which stills could be brought and placed upon the town-land by persons interested in the fine incurred by the finding of the still; no proof, beyond the bare fact of its having been so found, required to establish the fine; and, the jurisdiction not being vested in the local magistrates. These objections will be removed by the plan now suggested, nor are we aware of any others which can fairly be urged against it.

A great impediment to the suppression of illicit distillation has been the countenance given to that practice by the landholders and the farmers; and it is almost hopeless to expect their assistance in eradicating the evil, until it is made their interest to do so. By the adoption of the above-mentioned method their interest would be intimately connected

101

No. 1.

Authorities under which the Revenue Police in Ireland was originally established.

with that of the revenue, and a very beneficial effect may very fairly be anticipated from the adoption of this measure, which, should your Lordships approve of it, cannot be carried into execution without the sanction of Parliament. To meet the urgent demand of the distillers and others for the suppression of illicit distillation, and to render available the services of the large body of police at present employed, an immediate augmentation of this force is indispensably necessary to the amount of at least six additional parties, each consisting of one lieutenant, one serjeant, and fifteen men, together with 100 men for strengthening the police parties already employed. The expense of this additional force will amount to about 6,700*l.* per annum; yet we feel confident that this increased expenditure will be much more than counterbalanced by the additional amount of duty which will thereby accrue to the revenue. Considering, therefore, all the facts and circumstances of the case, we venture to solicit your Lordships' sanction for the employment of this additional force.

We beg leave to return herewith the memorial of Messrs. Hamilton and Co., on the same subject; also Lord Farnham's letter, enclosed in one from Sir Wm. Gosset, and transmitted to us with Mr. Spring Rice's letter of the 18th instant; and to state, with respect to his lordship's observation 'that he does not perceive the smallest effort in any quarter to 'prevent this most demoralizing practice,' that two parties of revenue police have been for some time, and are at present, stationed in the county of Cavan, one at Bailieborough and the other at Belturbet, for the sole purpose of suppressing illicit distillation, and that these parties have been incessantly employed and have made many seizures. With regard to his lordship's observation as to the great restriction of the surveying officers of Excise, we beg leave to state that formerly many officers of this description were principally employed in the suppression of illicit distillation; but as their exertions singly could be of little service, they were furnished with writs of assistance, and generally called the military to their aid. This practice was not only attended with very considerable expense, but was productive of numerous remonstrances from the military officers, who complained that the soldiers were continually harassed, and exposed to the temptation of drinking spirits to excess, to the great injury of the service. The aid of the military was therefore in a great measure dispensed with, and the force specially employed by the revenue police increased; but as the surveying officers could not venture to act without military assistance, a new arrangement of their business took place, and their services were confined almost exclusively to charging and securing the duties at the entered traders'; and an opportunity was thus afforded of very much diminishing their numbers and effecting a very considerable saving under that head.

(Signed) George Seymour.
B. Paget.
H. Mortlock.
Excise Office, 29th January, 1833. Wm. Plunkett.

P.S. We also beg to annex an extract of a letter laid before us this morning by our secretary, to whom it had been addressed by the Marquis of Sligo, lieutenant of the county of Mayo, relative to the danger to which the present weak state of the police exposes the men.

[Copy, No. 14.]

Gentlemen, *Treasury Chambers, 5th March*, 1833.

With reference to your memorial of the 29th January last, I am commanded by the Lords Commissioners of His Majesty's Treasury to convey to you their Lordships' authority for the augmentation of the revenue police in Ireland, as recommended in your said memorial, to the amount of six lieutenants, six serjeants, and 190 men, at an expense not exceeding 6,700*l.* per annum. In sanctioning the above increase to the revenue police, their Lordships are of opinion that this augmentation of force will afford an opportunity of effecting a saving in the public expenditure by the employment of persons who are in the receipt of military pensions, the amount of which pensions may be saved during the time of their being so employed, and also for giving employment to many persons who, by their conduct in the present disturbed state of the country or otherwise, have entitled themselves to the favourable consideration of the Government in Ireland. I am at the same time to acquaint you, that my Lords have caused the Lord-Lieutenant of Ireland to be informed of their Lordships' decision in this respect, with a view of checking the increase of illicit distillation; and that my Lords have requested his Excellency to give directions for the immediate selection of persons properly qualified for such employment, to the number required; I am therefore to desire that the persons thus nominated under the orders of the Lord-Lieutenant may be employed in such service, if, on examination, they prove to be properly qualified; and I am further to direct that you will take such steps for communicating with Sir William Gosset, either through your officers in Dublin, or otherwise as may be most expedient, with the view to the filling up the requisite number of appointments with the least possible delay. My Lords also desire that whenever any alteration in the circumstances which render this increase of force necessary for the present may allow of its reduction, you will call the attention of this Board to the subject.

I am, Gentlemen, your obedient servant,
The Commissioners of Excise. T. Spring Rice.

No. 1.

Authorities under which the Revenue Police in Ireland was originally established.

[Copy, No. 15.]

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

MAY IT PLEASE YOUR LORDSHIPS,

We beg leave to represent to your Lordships that we have received from the local government in Ireland, from the resident gentry, and from many distillers of and dealers in spirits, complaints that illicit distillation and the making of malt privately has much increased in various parts of Ireland, particularly in the counties of Mayo, Galway, Longford, Westmeath, Meath, and Cavan, whereby the peace of the country is endangered and the revenue and fair trader greatly injured. These complaints, we regret to state, appear from the reports of an officer to be well founded; and, having given the matter our most attentive and serious consideration, we are convinced that the revenue police force at present at our disposal is inadequate under the present circumstances to the suppression of the practices complained of. We therefore consider it our duty to bring the subject under your Lordships' consideration, and to submit whether your Lordships may not think fit to authorize us to employ immediately an additional force, consisting of not less than six lieutenants, six serjeants, and ninety-four men. We beg leave to add, the annual expense of this additional force will amount to about 3,707*l.* 7*s.* 6*d.*

(Signed) F. H. DOYLE.
W. H. PERCY.
Excise Office, 20th November, 1833. WM. PLUNKETT.
B. PAGET.

[Copy, No. 16.]

Whitehall, Treasury Chambers, 16th December, 1833.

AFTER our hearty commendations, having considered your representation of the 20th ultimo stating the inadequacy of the revenue police force at your disposal to the suppression of illicit distillation in Ireland, and submitting that the same may be increased, These are to authorize and require you to employ immediately an additional force, consisting of not less than six lieutenants, six serjeants, and ninety-four men; to be taken, as far as is practicable, from retired and redundant officers; for which this shall be your warrant.

F. BARING.
GEO. PONSONBY.
The Commissioners of Excise. R. VERNON SMITH.

Authority to increase the revenue police force in Ireland.

APPENDIX No. 2.

No. 2.

Extract from the Report of Messrs. Plunkett and Ryan on the Revenue Police.

Extract from the Report of Messrs. Plunkett and Ryan upon the state of the Revenue Police Force in Ireland, dated 31st March, 1834.

HAVING reported thus specially on the character, conduct, and efficiency of the officers, serjeants, and privates of the revenue police in Ireland, detailing in the report on each station the practice of the illicit distiller—the grain used in the manufacture of malt—the proportion of malt or raw corn—and the modes of attenuating the wash—the period of fermentation—the produce of given quantities of grain or malt—the prices of grain and illicit spirits, as far as we could ascertain—the apparatus used by the illicit distiller in each district—the disposition of the landed proprietors or magistrates to assist in punishing offenders against the Excise laws, &c., it next becomes our duty to submit, for your Honors' consideration, our opinion of the means which may be adopted, not only to render the force employed in the suppression of illicit distillation more effective, but, if possible, to meet and eventually eradicate the evil which is spreading over the face of the whole country. From the method of manufacturing illicit spirits adopted in many parts of the northern counties, viz. that of working from raw grain, and the rapidity of the process of fermenting the wash, the difficulty of any revenue force being able to meet the practice, unless aided by laws which will call into operation the assistance of the landlords and land occupiers, and the prohibition of prepared raw grain, unless in the possession of licensed traders, is easily conceived.

In the detailed reports of each station, it will be found that, in very few instances, the landlords have been known to interfere to prevent distillation on their estates, and that, in most cases, particularly in the west of Ireland, it is the principal means by which the tenants make up the extravagant demands for their rents. In every instance where a landlord has been known to set his face against illicit distillation it is discontinued;—we mean, by setting his face against it, punishing his tenants by dispossessing them of their land, driving them for their rents, or, as the Earl of Farnham does, binding them in their leases, under a severe penalty, not to distil illicitly, and enforcing that penalty when they transgress. This is what we conceive to be setting their faces against illicit distillation, and not merely

No. 2.

Extract from the Report of Messrs. Plunkett and Ryan on the Revenue Police.

the nominal discountenance of the practice, either by lecturing their tenants or disapproving of their conduct, when detected in the illicit traffic.

In the one case the landlords shew and exercise their power; in the other they but deprecate a practice which brings them in their rents, and which they have not the slightest intention of assisting the Government to prevent. There are also many instances in which magistrates privately cry out against illicit distillation; but, in their judicial capacity, strain every nerve, and sometimes go beyond the law of doubt, to acquit the smuggler. It is in the power of every landed proprietor to prevent distillation on his estate if he pleases: witness the estates of the Marquis of Sligo, the Earl of Farnham, Sir Edward Hayes, and Sir Charles Style, Bart., the Drapers' Company, and the Mercers' Company. Sir Charles Style, when he found even his personal interference in the destruction of the illicit matter fail, would not allow the smugglers on his estates to cut turf, and thus succeeded in his object. Under all these circumstances, where so little aid is had from proprietors, it is necessary that every possible means should be adopted to counteract the wide spreading evil,—first, by the application of a sufficient force; and, secondly, by laws affecting the lands of those who refuse their assistance. From the great increase of illicit distillation, the number of men required to gain the first object would perhaps be considered too great an expense, unless some of the present establishments in the country could be brought in to take a part in its suppression. The constabulary, if united with the Excise force, in the common protection of the revenue; and the revenue police, on the other hand, in the protection of the country,—there would be no question whatever of the success of the arrangement as far as regarded the main land. While the coast-guard should be obliged to protect the revenue on the islands along the coast—a matter which is naturally their occupation as well as their bounden duty; and although the heads of their departments may think otherwise, yet there is one thing clear, illicit spirits cannot be landed from the islands unless shipped, and we believe there is no doubt the matter then becomes a coast-guard to attend to it; but these are distinctions without differences, and if the interest of the Crown was at heart, no difficulty would be found in discovering whether the duty of the coast-guard lay in the prevention of smuggling foreign brandy or illicit whiskey. If the assistance of these forces could be had, there would be scarcely any alteration necessary in the laws for the suppression of illicit distillation. The combined forces would so completely cover the face of the country that the illicit practice could not be carried on unless connived at by those bound to prevent it; but as the accomplishment of this combination in favour of the Crown may not be practicable, we beg to submit our opinions regarding the revenue force as a distinct body for the suppression of illicit distillation. The first object regarding the revenue police should be to dispose of all those in the service, who, from age, inactivity, or any other disqualification, are unsuited to the arduous duties of still-hunting; secondly, proper encouragement should be held out to those employed in the service, to make them feel more than the common interest of a day-labourer in the discharge of their duty, and to afford them the proper means of subsistence for themselves and their families; thirdly, it is to be considered how the increase of force necessary can best be effected with the least possible additional expense; fourthly, the alterations necessary in the laws to render them more effective, and to endeavour to oblige the landed proprietors, or make it their interest, to become the protectors of the revenue; and, lastly, the distribution of such additional parties of police as can immediately be raised by the proposed plan, the removal or change of the stations of parties now in existence to make their services more available, with such other local regulations as appear necessary to be adopted for the general benefit of the service and the interest of the revenue. We therefore beg to submit that the officers who have spent the better part of their lives in this arduous service, and appear to be disqualified for the active duties required of them in the revenue police, should be provided for in some other branch of the department or by retirement, and that the old and worn-out serjeants and privates of good character should also be allowed to retire under similar circumstances, on such compensation as your Honors may think them entitled to; that those privates who have improperly represented themselves as qualified, under the general order G. B. $\frac{65}{27}$, 14th November, 1827, or those who have violated that order by getting married, unless, in special cases, when their activity and zeal in the discharge of their duty may be taken into consideration, should be discharged; and that none but active, single, and properly qualified men should be appointed in their places. We beg to observe that, in the constabulary, it is the practice, when men of good character become worn out and unfit for service, in place of granting them a pension, to give a commuted allowance of one month's pay for every year they have served; some such arrangement as this in the revenue police would not only encourage the good and well conducted man, but prevent him from being thrown destitute upon the world, after having spent his life in the service of the Crown. Secondly, regarding the encouragement to be held out to those employed in the service: We feel it our duty to bring particularly under your Honors' notice the case of the police lieutenants, who have been for the last three years in a very distressed situation,—men, most of whom have very large families, and who looked forward at least to some compensation in lieu of their rewards: when the duty in which they are employed is taken into consideration—the hours they must keep, if they discharge that duty properly, living totally apart and at separate meals from their families—the hardship and consequent additional expense they are subject to when on duty, it will at once appear manifest their present pay of 4*s.* 7½*d.* per day is not equivalent to their support. In this our second consideration, an immediate amendment is necessary; and we therefore respectfully submit that the police lieutenants should be divided into three classes, with an

No. 2.

Extract from the Report of Messrs. Plunkett and Ryan on the Revenue Police.

increase of pay to each class, in the following, or such other proportions as your Honors may approve, viz.

	s.	d.	
First lieutenant	7	6	per diem.
Second „	6	6	„
Supernumerary	5	6	„

This rate of pay to be in full of all allowances or rewards, except their proportion of penalties, head-money, or productive seizures as at present; while to the serjeants and privates a reward should be given for the detection and destruction of potale, singlings, illicit spirits, malt, and vessels found with illicit wash or waste, &c., at some such rate or scale as the following:—

	s.	d.	
For every ten gallons of potale or worts . . .	1	0	
For every gallon of singlings or illicit spirits in bulk	1	0	Effectually destroyed with the casks, sacks, &c. at the places of seizure.
For each vessel containing illicit burned bere or grains, not detected in a distillery, with potale, &c., or when a still was at work	0	6	
For each barrel or four bushels malt, net gauge .	1	0	
For each still	2	6	
For each head or worm	1	6	If brought to store.
For malt, each barrel of four bushels, net gauge .	4	0	

These claims for reward to be in every instance vouched by the lieutenant or officer in command, and with the head-money for prisoners, or the party's moiety of penalties paid by prisoners, &c. to be understood to cover all expenses of carriage, informations, &c.; and in all cases where malt brought to store was sold to a licensed trader for a sum exceeding the duty, the officer's moiety to be distributed between the lieutenant and party as other productive seizures.

The waste or wash and grains is generally of so much value to the mountain farmer, and so great an inducement to him to carry on illicit distillation, that its destruction is nearly as important as any other part of the illicit material, and the effectual destruction of all distilling vessels the greatest obstruction to the procedings of the illicit distiller. It is upon those grounds we recommend that a reward should be granted for vessels found with illicit waste, &c.

We observed, in the course of our inspection, so much abuse of the bounty afforded at present to the police parties for the arrest and conviction of persons, particularly females, found removing small quantities of illicit spirits, that we feel ourselves called upon to recommend the discontinuance of "head-money" for the conviction of persons so detected, or the conviction of persons who are committed on complaint for having had illicit spirits in their possession, unless they were found in conveyance of same and convicted of that offence. There is a wide difference between conveying and removing illicit spirits, at least according to the construction which has been put upon the wording of the Act. In one case which came before us, p. $\frac{5659}{38}$, the abuse of the word "removing" was carried so far, that a licensed trader in Loughrea was arrested and committed for taking a cask of illicit spirits from a shelf in his bar, and placing it under the counter. There were also different cases when persons were arrested and committed for running out of shebeen houses with a bottle containing, in some instances, only half a pint of illicit spirits; and although the law makes no distinction in the offence or necessity of prosecuting, however small the quantity of illicit spirits found in possession of persons removing it, yet we feel convinced the cases now adverted to were never contemplated by your Honors' general order granting the reward on head-money. The amount of head-money paid, and the loss of the party's time prosecuting, &c., must, under the circumstances stated, make half a pint or a pint of illicit spirits a very dear article to the Crown. Reward or head-money for the conviction of prisoners has its advantages and its evils: it is beneficial to the Crown as stimulating both officers and men to the arrest and prosecution of offenders against the Excise laws; while, on the other hand, it holds out an inducement to the party to delay acting upon informations, until they find the latest part of the illicit manufacture or the distilling process going forward, as there is then a greater likelihood of making prisoners in the still-house, while, in nine cases out of ten, a considerable portion of the illicit spirits has got into consumption before a detection is effected; hence it is clear that the bonus given for the arrest and conviction, in such cases, is doubly injurious to the Crown:—first, as admitting an opportunity for part of the finished illicit article to get into consumption; while, in the second place, the Crown pays a reward as if the prevention of the whole had taken place.

The increased bounty given latterly on illicit spirits also encourages a delay in the proceedings of a police party. Under the present regulations their rewards or bounties are only to be had in the extreme part of the process; they have no benefit for detections of illicit matter in the early stages; and it is but natural to conclude, they will prefer waiting for the chances of remuneration when the still is at full work. In our opinion, the greatest encouragement should be held out for the detection of the illicit matter in the early part of the process, when there is at least three to one in favour of the revenue as to the result.

We propose the graduated scale of pay to the lieutenants as a stimulus to exertion, and the bounties on seizures to the serjeants and privates as a necessary encouragement to their

105

No. 2.

Extract from the Report of Messrs. Plunkett and Ryan on the Revenue Police.

best exertions; the distinct interests thus established would remove all doubt as to the possibility of collusion, and at the same time hold out that encouragement to all parties to that general exertion, which it is quite evident is not practised under the present regulations.

As to the third consideration, with regard to the increase of force necessary to be provided in the least expensive manner, we beg leave to submit, that it appears to us absolutely necessary to establish immediately fourteen additional parties of revenue police at the places already pointed out in the foregoing reports on the several parties now in existence. These fourteen parties to consist of one lieutenant, one serjeant, and twelve privates each, or fourteen lieutenants, fourteen serjeants, and one hundred and sixty-eight privates.

To meet this increase of force, first, we beg to propose, that the revenue police horses should be done away with: the reduction of the horses will afford a fund as follows, viz.—

Thirty-five police horses to be discontinued, their average expense for forage, shoeing, farriery, stabling, interest of first cost of horse and appointments, repairs of saddlery, and cost of grooming articles, £40 per annum each	1,400	0	0
Forage, stabling, shoeing, farriery, &c., of thirty-four lieutenants' horses, £30 each	1,020	0	0
	£2,420	0	0

Secondly, that a class of privates of police should be established, as supernumerary or extra men, amounting to two hundred men, at a rate of pay not exceeding 1*s.* 2*d.* per day each. Thirdly, that twenty supernumerary serjeants of police be established, without any rate of pay beyond that which they now enjoy as privates, 1*s.* 5*d.* per day, but merely the rank of "lance serjeants," from which the fixed serjeantcies shall be filled up as vacancies occur.

To make up this supernumerary establishment of twenty serjeants and two hundred privates, we beg to propose as follows: that twenty well-conducted privates of the present establishment be selected to fill the stations of supernumerary serjeants; that one hundred and twenty-two new appointments of supernumerary privates take place; that of the vacancies caused by the discharge of disqualified men of the present force, seventy-eight be filled up by the appointment of men to the supernumerary class, making two hundred privates; that sixty men be withdrawn from the following parties to assist in making up the new parties required, viz., from

No. 2	party,	3	privates,	leaving its strength	12	privates.
4	,,	1	,,	,,	11	,,
9	,,	1	,,	,,	12	,,
19	,,	5	,,	,,	12	,,
26	,,	2	,,	,,	12	,,
31	,,	4	,,	,,	12	,,
33	,,	2	,,	,,	12	,,
35	,,	2	,,	,,	12	,,
37	,,	2	,,	,,	11	,,
38	,,	4	,,	,,	14	,,
39	,,	3	,,	,,	12	,,
40	,,	5	,,	,,	15	,,
42	,,	4	,,	,,	12	,,
43	,,	1	,,	,,	12	,,
44	,,	3	,,	,,	12	,,
46	,,	1	,,	,,	12	,,
50	,,	1	,,	,,	12	,,
53	,,	1	,,	,,	12	,,
54	,,	3	,,	,,	12	,,
55	,,	2	,,	,,	12	,,
60	,,	3	,,	,,	12	,,
61	,,	5	,,	,,	12	,,
63	,,	2	,,	,,	12	,,
		60	men			
Deduct		14	,,	supernumerary serjeants		
		46	,,			
Add		122	,,	new appointments supernumerary list		
		168	privates.			

Thus making up the force required for fourteen additional parties; their expense to be provided for as follows:—

No. 2.

Extract from the Report of Messrs. Plunkett and Ryan on the Revenue Police.

	£.	s.	d.
Amount of funds from forage of horses, &c.	2,420	0	0
Amount of saving on the pay of seventy-eight men between the full and supernumerary rank, 3*d.* per day each, £4. 11*s.* 3*d.* per annum	355	17	6
Amount of saving on the pay of six serjeants, vacancies to be filled up from supernumerary class, 5½*d.* per man per day each	50	3	9
	£2,826	1	3
Expenses of one hundred and twenty-two supernumerary privates of police, new appointments, at 1½*d.* per day each	2,597	11	8
	228	9	7
Yearly saving on the increased force, to be applied to the outfit, to which is to be added the produce of the present establishment of horses, appointments, &c., which may be averaged at £12 per horse, (35 horses)	420	0	0
Total towards outfit of one hundred and twenty-two new men	£648	9	7

It is to be observed that six serjeants of the supernumerary class, on whose pay credit for a saving of 50*l.* 15*s.* 9*d.* is claimed, are proposed to fill up vacancies caused by the discharge of men now serving as serjeants who may be unfit for further service, &c.

Under this arrangement no additional expense will be incurred, except for the pay of fourteen new supernumerary lieutenants, a class of officers which, we submit, should amount in the whole to twenty; and from the manner in which the different districts of the officers will be curtailed, that no injury can arise to the service by the reduction of the horses.

With regard to the fourth proposition, the alteration in the law, we beg to refer particularly to the distinct reports on the state of illicit distillation in each of the districts. It will appear by those reports that in very few instances the landed proprietors use their influence, either as resident gentry or magistrates, to prevent the illicit traffic; and that in the few cases where they do exert themselves, the best results ensue. We are therefore of opinion, that some measure identifying their personal interest with that of the Crown should be introduced into the Excise statutes. From our experience, and all we could learn by inquiry, there is no measure that would have the same result as a properly regulated town-land fine, with a proviso in the law, that in all cases where a seizure of illicit matter was made, and that a dispute arose regarding the mearing of the land, the fine should be apportioned between the adjoining lands; this would obviate the trick of distilling between or on the mearings, or the difficulty of proving the exact marches of the land.

There is an article very commonly made use of in the distilling districts, particularly in the north, "bruised raw corn," and if the law defined that prepared materials were liable to seizure, and included the article alluded to amongst the number, it would mainly assist in preventing the baneful traffic; this material is termed "smash and betty."

It will also be observed, that in many parts of the country the malt is ground for illicit distillation with querins; if therefore a provision was introduced into the statute, that all non-entered mills (besides any other penalties they might be liable to), all hand-mills, querins, or other machinery found in the "act of grinding" illicit malt, should be liable to destruction, and that in all cases where wash or waste, burned bere or grains, was found in any place, the person or persons in whose possession it was found, unless he or they could give satisfactory proof of said wash, waste, burned bere or grains having been received from a licensed distillery, should be liable to the several penalties to which persons are now subject for having in their possession materials preparing or prepared for illicit distillation, and that the wash, grains, &c., and the vessels containing the same, should be liable to be destroyed by any officer of Excise or his assistants.

We are also of opinion, that some alteration is necessary in the law with regard to dry malt, and that persons found with dry malt in conveyance, or in their possession, should be liable to arrest and summary punishment, as if found in the conveyance of illicit spirits, or with prepared materials in their possession. The more immediate the punishment, the more likely it is to produce the intended effect; and to prevent a horrible system of perjury, which generally ensues in the defence of cases brought before magistrates on complaint, the same summary arrest and punishment should be extended to the possession of illicit stills, heads, and worms. Lastly, with reference to the distribution of the additional force, &c., we beg to submit that, as stated in the detailed reports on the several stations, it will be necessary to establish, in addition to the six already ordered at Clones, Kilnalock, Finea, Ballaghadeerem, Dunmore, and Clifden, fourteen new parties of police, to be distributed as follows, viz.—

1 at Foom,	County of	Antrim.
2 ,, Newton Limavady,	,,	Derry.
3 ,, Strabane,	,,	Tyrone.
4 ,, Stewartstown,	,,	Do.
5 ,, Geddore,	,,	Donegal.
6 ,, Dunkanerly,	,,	Do.
7 ,, Blacklion,	,,	Fermanagh.
8 ,, Bangor or Belmullet,	,,	Mayo.
9 ,, Coolcarney,	,,	Do.

107

No. 2.

Extract from the Report of Messrs. Plunkett and Ryan on the Revenue Police.

10 at	Ballinrobe,	County of	Mayo.
11 „	Foxford,	„	Do.
12 „	Mountshannon,	„	Galway.
13 „	Kilfinora,	„	Clare.
14 „	Athlone,	„	Westmeath.

We have so particularly pointed out the advantage and necessity of police parties being placed at the foregoing stations in our district reports, that it is unnecessary again to enter upon the subject. We have also alluded to the advantage that would be gained by the following changes of the position of parties now in the service, should the proposed fourteen new stations be established.

No. 1 party, from Dewark to Ardmoy.
14 „ „ Ardara to Glentis.
46 „ „ Kenlough to Gorrison.
25 „ „ Grange to Cliffmy.
24 „ „ Carrygart to Coxheath.
30 „ „ Drumshainbo to Cashcarregair.
31 „ „ Mohill to Drumlish.
33 „ „ Ballymote to Parish of Killora.
44 „ „ Drumherin to the head of Lough Allen.
52 „ „ Crossmolina to Parish of Addergoole, Shore of Lough Corm.

40, 57, and 58 parties to have no fixed stations, but to act as emergency might require.

We beg also to submit, that in case your Honors approve of carrying the foregoing regulations into effect, that of the boats now employed in the revenue service, the following should be removed, viz.—

The boat now at Killaloe to Mount Shannon.
„ „ Rutland to Geddon.
„ „ Drumshanobo to the head of Lake Allen, and placed in charge of No. 44 party;

and as the latter (the Drumshanobo boat) is worn out and unfit for further service, it should be replaced by a proper and serviceable boat for the station to which it may be attached.

In order to afford your Honors an opportunity of selecting properly qualified men for the stations to which boats are attached, we have distinguished in the general muster-rolls such men as are experienced as boatmen.

We are respectfully of opinion, that the revenue police should be served out with their clothing at least once in each year: the description of cloth latterly supplied in their uniform was so inferior in quality, that it was inadequate to afford comfort, or even respectability to the appearance of the men for more than six months. The sailors' dresses, which we particularly alluded to in No. 13, are made of the very worst materials, and those men who require more than ordinary supply of covering are only provided with a slop suit, consisting of a jacket, vest, and one pair of trowsers. The clothing, which is represented as having been deficient in the cases of the constable and newly appointed men in the northern district, has since been supplied to those men, p. $\frac{995}{32}$. We observed, in every instance, that infantry caps were furnished to the dragoons with their last clothing in place of the usual cavalry chacoe of plumes.

Much of the bedding was completely worn out; in each case the unserviceable articles are detailed. We, however, conceive that it would be most advisable not to provide bedding in lieu of them until a general supply is furnished, which, with the exception of two or three stations lately provided, will be required in the course of the ensuing autumn. We submit that the comforts of the policemen in this respect should be particularly attended to, and have to observe, that in several instances, the straw for the men's beds has been very irregularly furnished.

With regard to the present order obliging the officers to appear on duty four days in each week, we consider this regulation can be improved by making it imperative on the parties not to remain a second day in quarters from duty, as in many instances it will be found that parties, although complying with the present regulations, are three days in their house, or off duty together—a practice which, in the north particularly, must be attended with the worst consequences, as affording the illicit distillers, who adopt a quick process of distilling, the greatest facility to carry on their contraband trade; and we beg to point out the necessity of parties, when proceeding on duty without information, being at the still-hunting ground as the day breaks;—the advantages to be gained by early rising, and detecting the smugglers when they are unprepared for the visit of the party, are incalculable.

From its having been generally known that we were on inspection, and that we made it a part of our duty to examine the cash in the lieutenant's hands, we are inclined to believe that, in some cases, the balances were prepared for our examination,—we could not in any instance establish this to be the fact, although we might have entertained suspicions of it; we therefore beg to submit, that at least once in each round, the supervisor, when inspecting the station of each lieutenant in his district, should examine the cash balances in his hands, and compare them with the balance in the cash-book, and account in his diary for having done so. From the laborious nature of the duty which devolves on a lieutenant of

No. 2.

Extract from the Report of Messrs. Plunkett and Ryan on the Revenue Police.

police, we beg to point out the necessity of his being relieved as much as possible of any correspondence or writing, unless such as may be absolutely necessary, with a due observance of your Honors' order. Our reason for begging your Honors' attention to this point, is, that any officer who faithfully discharges his still-hunting duty, has very little time on hand for writing, particularly after the labours of the day, when rest is not only necessary, but must be most acceptable to him.

Great inconvenience and injury arise to the interests of the revenue by the exchanges permitted between the privates of the different parties, and most particular disadvantage by the exchange of entire parties; an instance of this will be had on the exchange, between the Castlerea and Crossmolina parties: with the exception of Mr. Biddulph, who had some knowledge of the country at Crossmolina, there was not a man, not even the constable of either party, who had the slightest acquaintance with the part of the country to which they were removed, and we do not overrate their ignorance when we state, that their knowledge of the country will be imperfect for a considerable time, and as such, the result of prosecutions must in many cases be doubtful, particularly when the magistrates are not, which is too frequently the case, favourable to the Excise. Revenue police constables are only useful from their local knowledge of the country—as peace officers they are not recognized by law: we have, in every instance, pointed out the qualifications of the constables with regard to their local knowledge, and such as are not perfectly acquainted with the part of the country in which they are stationed, should be established as policemen or removed; and all exchanges between policemen, which are never applied for but for private purposes unconnected with the well-being of the service, should be discontinued.

It will appear by the returns, that different men who are unfit for the service have represented themselves as having been injured on duty, by falls or other accidents; such matters should be reported at the time the injury was received, otherwise the party should not be entitled to any claim for compensation.

Lists of such men as were latterly appointed and were under the regulated height, and of those who obtained admittance into the service by untruly representing themselves as single men, have been already transmitted to your Honourable Board. Those men are distinguished thus + in the muster-rolls; and we submit that, in all future cases, it would be well to order, that when any man was found on his appointment to be disqualified, under the standing regulations of the service, the lieutenant should immediately suspend him, and report the circumstance.

With regard to the lieutenants of police, we beg to submit that their station is one which requires the most active exertion; and as such, none but young men well qualified, of good bodily health and activity, are calculated to discharge the duties of it. The newly appointed officers should, in every instance, undergo some preliminary instructions in still-hunting, and the management of a police party, their drill, &c., and be certified as properly qualified before placed in charge of a station. Should your Honors approve of making classes of officers, we beg to submit that their numbers, in proportion to the present establishment, might be regulated according to the following scale, viz.—

1st Lieutenants	20	This includes the fourteen additional parties proposed.
2d Do. . .	44	
Supernumerary	20	

The rank and prospect of promotion thus held out, would offer the greatest encouragement to zeal and activity on the part of the lieutenants, while the expectation of reward would stimulate the serjeants and privates to the greatest exertions; and as their rewards would be checked by the lieutenants' returns, who would have no pecuniary advantage or interest in their bounties, their claims for rewards would be little liable to abuse.

Your Honors will please observe that our report of the state of distillation in each district has been made after the most careful inquiry from the lieutenants, and all other persons whom we could rely upon for giving us correct information upon the subject; but we beg to add, that this report merely relates to the parts of the country which we passed through on inspection, and that the force now recommended as necessary to check distillations has reference only to the quarters in which police parties are at present established, or their neighbouring districts. We are, however, well informed, that the illicit traffic is carried on to a great extent in several other counties than those particularly reported on, viz., in the north-east, east, and south of Ireland, and also in some of the midland counties, particularly Kildare, the King's and Queen's Counties, and part of the county of Kilkenny, where it is pursued with scarcely any interruption.

Under these circumstances, the number of revenue police necessary to check the illicit manufacture of malt and spirits over the whole face of the country, would, as nearly as we can estimate, be at least double the whole force now in existence, including the proposed fourteen additional parties; and we therefore beg respectfully to impress upon your Honors the advantage to be derived from the employment of the constabulary and coast-guard, to form with the revenue police a combined force to meet this widely spread and growing evil. And, in conclusion, we trust it will appear that we have exerted ourselves to the utmost to obtain the best information, as to the state of illicit distillation in the country; and to place before your Honors in the fullest manner the result of our inquiry, together with such means as we could propose to make the present revenue police force, without much additional expense to the Crown, as effective as possible; pointing out the difficulty of meeting the illicit manufacturer, unless by an increased numerical force, with such alterations in the laws as would call forth the energies and assistance of the landed proprietors, and remove all technical doubts in the construction

put upon the Revenue Acts by the magistrates, together with a general application of all the available force in the country, so as to produce a decided effect in its suppression.

We have the honour to be, Honourable Sirs,
Your most obedient humble servants,
Robert Plunkett, Inspector.
John Ryan, Collector.

Appendix No. 3.

Copy of the Report of Mr. Logie and Mr. Steel.

No. 3.

Report of Mr. Logie and Mr. Steel on Illicit Distillation and the Revenue Police in Ireland.

Honourable Sirs, *Excise Office, 7th August*, 1833.

We beg leave to return the following papers respecting illicit distillation in Ireland, which you have been pleased to refer to us:—

1st. The diary of Mr. Robert Plunkett, inspector of revenue police, with the collector of Derry's report thereon.

2d. The report of Mr. Samuel Graves, inspector of revenue police, respecting the state of the parties in his inspection, and the increasing state of illicit distillation.

3d. The report of the collector of Foxford on the state of illicit distillation in that collection, and the performances of the parties, Nos. 34, 35, 37, and 48.

4th. Report of the collector of Derry on illicit distillation, and the performances of the parties, Nos. 4, 5, 6, 7, 8, 9, 10, 11, 12, 20, 21, 22, 24, 41, 49, 56, and the Culdoff party.

5th. Correspondence respecting a police party being placed at Clifden (county Galway), or in the neighbourhood thereof. This question appears by the papers to have been already decided.

From these statements, it is evident that illicit distillation has increased considerably, which subsequent accounts, both public and private, confirm; and it is not now confined to those collections in which illicit distillation had been generally carried on, but has extended to others where the practice had not hitherto prevailed to any great extent.

We have given the subject much consideration, and have made inquiries from many persons conversant with the present state of illicit distillation in Ireland, and find the general opinion to be that the increase which took place, from time to time, in the duty on spirits, subsequent to its having been reduced to 2*s.* per English wine gallon at proof, by the Act of 4 Geo. 4, c. 94, is the principal cause of the great increase of that evil.

Previous to the passing of that Act the duty was charged according to the capacity of the *Irish* gallon, but without reference to the strength of the spirits (which was, however, generally 25 per cent. overproof). The Act substituted the *English* wine gallon, and a subsequent Act the imperial gallon; and as this variety of measures would tend to confuse any comparison we might make between the quantity of spirits charged with duty for home consumption at one period with that of another, the observations we are about to make will refer to the imperial gallon only at proof, into which we have converted the quantities charged by other measures and at a different strength.

The quantity of spirits charged with duty in Ireland, on the average of the last three years of the old law, under which the rapid system of illicit distillation was carried on, was 3,173,948 gallons. The duty then payable was about 5*s.* 4½*d.* per gallon. The 4 Geo. 4, c. 94, which reduced the duty to very nearly 2*s.* 5*d.* per gallon, came into operation on the 10th October, 1823, and the quantity charged with duty for home consumption, in the three first years of the new Act, are as follows:—

	Gallons.
Year ending 10th October, 1824	7,042,360
,, ,, 1825	7,690,337
,, ,, 1826	8,365,597
Average of three years	7,691,431

being upwards of four millions and a half gallons over the average of the three former years.

It appears from the above account that there was an increase in the quantity charged in 1826 over that of 1825, and considerably over that of 1824, although an increase of 5*d.* per gallon in the duty on spirits had taken place from the 5th January, 1826, under circumstances which it is not now necessary to advert to. But we find, in the first *three* months of that year, 3,603,745 gallons were charged at the low rate of duty, when, in the following *nine* months, 4,761,852 gallons only paid duty. This was considerably short of *one-half* the quantity that should have paid duty in proportion to the quantity charged in the first three months of that year; but it might have been expected that there would be a decrease in the quantity, as it is well known, long previous to the 5th January, that the duty would be then increased, consequently large quantities of spirits were taken out of warehouse to avoid it, which could not then be sold, but which in part supplied the consumption of the ensuing nine months. Notwithstanding this, the decrease during these last nine months appears so great, that we are led to believe, and what many respectable traders have assured us is the fact, that evasion of duty again commenced at this period

No. 3.
of Mr. Logie and eel on Illicit Dis- and the Revenue in Ireland.

in the licensed distilleries, which had entirely ceased from the time the duty had been reduced, and the new law had come into operation.

The duty thus increased to 2*s.* 10*d.* per gallon, remained at that rate for the three succeeding years, and the following quantities were charged with duty for home consumption :—

	Gallons.
Year ending 10th October, 1827	7,722,594
,, ,, 1828	9,948,600
,, ,, 1829	9,204,705
Average of three years	8,958,633

Notwithstanding the increased duty, the average of the quantity charged in the second three years of the new law exceeded the average of the first three years by 1,259,202 gallons, and the three last years of the old law by 5,784,685 gallons; and it will be observed that, in the year ending October, 1828, above *three times* the quantity paid duty than were charged on the average of the last three years of the old law.

The quantity which paid duty for home consumption for the last three years, are as follows :—

	Gallons.
Year ending 10th October, 1830	8,920,820
,, ,, 1831	8,839,986
,, ,, 1832	8,659,459
Average of three years	8,806,755

An increase took place in the duty on spirits in the year 1830, 2*d.* per gallon on the 16th March, and 4*d.* on the 15th of June; and it will be observed that there has been a gradual falling off in the quantity charged during these three years, and also in 1829; for the maximum quantity charged since the commencement of the new law was, in the year ending the 10th of October, 1828, and of which the last year has fallen short, 1,289,141 gallons. The duty, however, was only 2*s.* 10*d.* in 1828, when, in the last year, it amounted to 3*s.* 4*d.* per gallon; had the duty continued at the former rate, we think it is more than probable so great a falling off in the quantity charged with duty would not have occurred.

These accounts shew the beneficial effects of a low rate of duty, combined with a distillery law, in every respect effectual, if faithfully enforced; a similar result was, for a short time, produced by a reduction of the duty on spirits in 1810, even under the rapid system of distillation. On the 5th March in that year the duty was reduced from about 4*s.* 8*d.* to about 2*s.* 5¼*d.* per gallon, and it remained at that rate until May, 1812, when it was increased to about 4*s.* 10¾*d.*, subsequently to 5*s.* 10½*d.*, and again reduced to about 5*s.* 4½*d.* in 1816, at which rate it remained until the 10th of October, 1823.

In the year ending the 5th January, 1811, 4,727,196 gallons were charged, although the low rate of duty was only in operation the last nine months of that year, and the previous three months' distillation from grain was prohibited. The year ending 5th January, 1812, 6,376,691 were charged; the average of these two years (or rather one year and nine months), at the low rate of duty, is 5,551,943 gallons; the average of the two previous years, 1809, 1810, is 2,500,000 gallons *less;* but as distillation from grain was prohibited, and sugar used in the distilleries the greater part of that time, this comparison cannot be considered a fair one. Taking, however, the average of the last three years of the old law, ending 5th January, 1823, which, compared with the average of 1811 and 1812, the latter exceeds by 2,377,995 gallons the average of 1821, 1822, and 1823. Thus, at the end of *ten* years, with a population greatly increased, and a consequent increased consumption, we find there was a decrease in the quantity charged with duty of nearly two millions and a half gallons, which we think cannot in any way be accounted for, but by great evasion in the licensed distilleries, and illicit distillation being then carried on to considerable extent, caused perhaps by the very high rate of duty.

At the different periods to which the above observations refer, the licence system, or charge by assessment, according to the capacity of the still, was in operation in Ireland; and it is worthy of remark, that, in 1810 and 1811, a 500-gallon still was only liable to 100 still charges per month; when, in 1821, 1822, and 1823, a still of the same content was liable to 189 charges per month, consequently a proportionate increase might be expected in the quantity charged with duty. The reverse, however, was the case; for, instead of any increase (although 89 per cent. had been added to the assessment), there was a deficiency of nearly two millions and a half gallons, as already stated.

We have taken an account of the seizures made of illicit stills at three periods since the new law came into operation; at the first of which illicit distillation was represented by the official reports to prevail to very great extent, and which the numerous seizures prove. They also state it to have been *nearly suppressed* at the second period, and at the third to have greatly *increased.*

	Stills seized.	Distilleries destroyed.	Number of Police Parties employed.
Year ending 5th January 1826	2,418	8,558	32
,, ,, 1830	960	2,578	38
,, ,, 1832	729	1,500	52

Were an opinion to be formed of the state of illicit distillation in the year ending the

5th January, 1832, from the very few seizures made in that year as compared with 1826, we should say it had greatly decreased, but all accounts state the contrary to be the fact; and though the accounts of last year ending 5th January, 1833, which we have just seen, shew 974 stills to have been seized, and 2,299 distilleries destroyed, those comparatively few detections have been made by a greatly increased police force, which, in the year ending 5th January last, consisted of fifty-seven parties, *twenty-five more* than were employed in the year ending the 5th January, 1826. It would therefore appear the attempt to check illicit distillation by physical force alone, even when the duty on spirits was low, has completely failed; and we are of opinion that, if it could have been effected by the revenue police under their present regulations, they must have succeeded in the county of Donegal from their numbers, as there are *twenty* parties placed in that county, and those in the most judicious situations that could be selected for the suppression of smuggling, independent of the party stationed in the city of Derry, whose exertions are almost exclusively directed to Donegal. Notwithstanding this ample force, and the advantageous stations which the different parties occupy, illicit distillation has greatly increased in that county. Some change, therefore, appears to be essentially necessary in the regulations under which the still-hunting duty is now carried on in Ireland; for it is quite useless to be daily augmenting the police establishment, now increased to sixty-four lieutenants and eight hundred and fifty-six serjeants and men, when no beneficial result is likely to be produced thereby.

The revenue police were originally raised on the recommendation of one of us (Mr. Logie), and in his report of the 14th of October, 1824, the necessity for forming that force will be found fully detailed.

On the introduction of the English system of survey into Ireland in 1824, the officers employed in the illicit distillery districts, who had little to do but still-hunt, were removed to divisions or rides, or the business of their own so much increased as to entirely engage their time; and the suppression of illicit distillation which had to that time been conducted by *two* Excise officers generally, or by *one* Excise officer and an assistant, who were always attached to each party, was then placed in the hands of the revenue police, who, instead of being the assistants and protectors of the Excise officers on this arduous duty (the purpose for which they had been originally employed), had all responsibility transferred to them, and the lieutenants, in addition to *their own*, have since then the duty of the Excise officers also to perform.

Either would, in our humble opinion, be sufficient for any one person, no matter what his qualifications might be; and where an armed body of men are engaged in a service where they have often access to spirits without restraint, and liable to be attacked by the smugglers whenever a favourable opportunity opens for one, it would, we think, afford ample business for the lieutenant and serjeant of each party to attend solely to the conduct and discipline of the men, who besides require to be closely watched, lest when searching they discover illicit matters concealed, and receive money from the smugglers for not disclosing to their officers such having been found by them. This was formerly a common practice of both police and soldiers, and very difficult to guard against.

Several of the lieutenants of police are active men, no doubt, and have had much experience in the suppression of illicit distillation; others have been recently appointed who had no previous knowledge thereof, and who, perhaps, had never until then seen an illicit still or a private distillery. Since this duty has been entirely intrusted to them, their numbers have been more than doubled; and, although their exertions must have produced some effect, and harassed the smugglers, still the complaints of the great increase of illicit distillation are so numerous, and from such various quarters, that there can be no doubt of the fact. It is, therefore, for the Board's consideration whether it would be prudent, after the present system has had a *nine* years' trial, to pursue it further, or resort to the employment of the police as auxiliaries to *one* or *two* Excise officers, to be attached to each party as was formerly the practice.

We might be asked, if a second officer be required, why not appoint a sub-lieutenant to each party, as it might be supposed that any person of active habits would be equally well qualified as an Excise officer to perform this duty? No doubt, if both are inexperienced, such would be the case; but many of the regular Excise officers have experience; besides, they could resume their own duty either when they found the fatigue and labour of still-hunting likely to impair their health, (for we would not recommend any officer being selected for it against his consent,) or when it had been finally suppressed: but a lieutenant of police has no such resource,—loss of health or the suppression of smuggling would deprive him of employment and pay. We do not make these observations in an invidious sense, though it is but reasonable to suppose a man, who knows that if by great exertion he injures his health, or dries up one source of employment, and has *another* to resort to of less risk and labour, which will afford him a reasonable emolument, that he will be more zealous in a service than another whose exertions, though producing the same effect, would be attended with the very opposite result.

If, under these circumstances, the Board consider it necessary that a regular Excise officer should be appointed to each police party, we would suggest that he should accompany them on *all occasions*, and have no other duty whatever to perform. Those who were formerly employed on this duty in Ireland, if their health permit, and that they had no objection, should, we think, be preferred; for a knowledge of the country and of the habits of the smugglers are essential requisites. Others might be selected from the officers who were similarly employed in Scotland; they should, however, be young and active men, otherwise they would be unfit for such duty.

No. 3.

Report of Mr. Logie and Mr. Steel on Illicit Distillation and the Revenue Police in Ireland.

It is not to be expected that a duty of this nature can be performed with effect unless the officers, whether regular or police, have ample means in their hands to pay informers and to defray their contingent expenses, for which their salary or pay is quite inadequate; or that they will be zealous in its execution unless they are *certain* of remuneration for the risk and labour with which it is attended. The rewards granted by your general order of the 6th March, 1827, although on a moderate scale, were sufficient in our opinion for these purposes; and we think the suspending the payments of these rewards since the 5th July, 1830, has been attended with bad consequences; and this alteration was made at the very time the greatest exertions were required to keep illicit distillation in check, as an additional duty of 6*d.* per gallon on spirits had then taken place. The next measure we would therefore recommend, is the resuming the payment of the rewards for still-services, according to the scale granted by your order of the 6th March, 1827; and the reward for the seizure of illicit-distilled spirits, granted by your order of the 11th February last, to be of course continued.

Should the Board approve of these suggestions, the Excise officer might, in our opinion, be the person responsible for the constant and judicious employment of the party to which he is attached, and correspond with your Honourable Board when necessary, and with the proper supervisor respecting seizures. The lieutenant to correspond with the inspector on all matters relative to the conduct and discipline of his party; and, should the Board be pleased to direct that the rewards should be again paid, we would suggest that they should be divided in the following manner, first deducting the expenses incurred for information, and the carriage of malt-stills, spirits, &c. to the seizure stores:—

Excise Officer, one-half;
Lieutenant of Police, one-fourth;
Serjeant and Men, one-fourth:
The Serjeant to receive four shares.

We beg leave here to observe that, previous to the introduction of the present system, in 1824, neither the lieutenant of police, or party, received any part of the rewards then granted for still-hunting services, the whole being paid to the Excise officers. The distribution above suggested we think a more equitable one, and likely to stimulate all to exertion, at the same time giving the Excise officer, as the principal, a higher share, that he may have the means of procuring *general* information (often of great value), which those, who know the service, and are *liberal*, will receive when particular information cannot be obtained.

Some steps should be taken to provide for the additional expense which the proposed measure would, if adopted, create; and also for the *present* expenditure, which, instead of being paid out of the public revenue, should in our opinion be levied on the county, barony, or district, where, from the prevalence of illicit distillation, it became unavoidable to employ additional Excise officers and a revenue police to suppress it. A precedent for such a measure will be found in the Act of the 59 Geo. 3, c. 98, which authorized the Lord-Lieutenant of Ireland, for the prevention and suppression of illicit distillation, to appoint a chief magistrate, whose salary was not to exceed 500*l.* per annum, with a suitable house, furniture, and out-houses, &c.; a chief constable at 150*l.* per annum, and not 'more than fifty sub-constables at 50*l.* per annum each, for any one barony, half 'barony, or for any county of a city, or county of a town, or for *any district* of less 'extent.' The Act also authorized the money to be advanced out of the consolidated fund for defraying the salaries, and all other costs and charges arising from such appointments, and for providing horses, saddles, &c., as occasion may require.

Sec. 11.

The Act, however, allowed the Government to claim *one half* only of the expense thus incurred, which the grand jury of the county were authorized to present, and to be raised off the barony, half barony, or other district for which such establishment of police had been appointed; and, to ensure the *prompt payment* thereof, the judge was precluded from fiating any other presentment at the assizes until the moiety of the expense claimed had been first presented.

The laws for imposing fines on town-lands, for illicit distillation then in force, were, by the above-mentioned Act, continued until the last day of the summer assizes in the following year (1820), and they were then to cease and determine. And it further provided that, where a police magistrate was appointed for the purposes of the Act, *no fine* should be imposed for illicit distillation on any town-land situate within any county, city, barony, or other district for which such magistrate had been appointed.

The fines on the town-lands for illicit distillation ceased at the time fixed by the Act, but the other provisions for appointing a magistrate of police, chief and sub-constables, and for levying a moiety of the expense incurred thereby, were *never put in force*, although they were proposed as a substitute for these fines.

It is unnecessary to occupy the time of the Board in detailing the beneficial effects that measure produced in the suppression of illegal distillation in Ireland (even when the duty on spirits was about 5s. 4½*d.* per gallon), although every difficulty was thrown in the way of those who had to carry that law into effect, by the land-holders and gentry. But, notwithstanding the efficiency of the town-land fines, any attempt to revive them would, we apprehend, meet with irresistible opposition; and we therefore think they cannot again be resorted to; at the same time we fear that nothing short of that measure will ever effectually suppress illicit distillation in Ireland. As however that part of the 59 Geo. 3, which authorized the employing a magistrate and constables to prevent illicit distillation, and for levying a moiety of the expense incurred thereby on the *guilty*

No. 3.

Report of Mr. Logie and Mr. Steel.

district, originated with, or was agreed to by those persons who were opposed to the town-land fines; and, as a substitute for them, as already stated, they could not now reasonably object to a revival of this part of the Act. The power, however, of appointing inspectors, officers, and police, instead of magistrates and constables, or of confirming those already appointed in their present offices, should be vested in your Honourable Board, and the *entire,* instead of a moiety, of the expense of paying, clothing, lodging, &c., and rewarding them, levied off the district in which, from the prevalence of illicit distillation therein, it became necessary to employ them. The precedent being in part established by the Act, the detail of the measure could be easily arranged if approved by the Government.

We have the honour to be your very obedient, faithful servants,

(Signed) DANIEL LOGIE, JAMES STEEL, } Surveying-General-Examiners.

Since writing the above we have seen the report of Mr. Plunkett, inspector of police, dated the 25th of December last, with your Honourable Board's representation to the Lords of the Treasury thereon. The measures suggested by Mr. Plunkett would no doubt prove salutary; but we fear the very name of a fine on the town-land, no matter in what form it is proposed, would rouse all the parties that were formerly hostile to that measure to oppose it. If, however, the measure can be carried, it will, we think, be effectual.

With respect to the expense of the revenue police, we beg leave to state that we would prefer its being sought for by a direct enactment, rather than wait the probability of their being united with the peace-preservation force, and thus seeking a moiety of the expense in an indirect way: however the sanction of Parliament would, we presume, be necessary for either measure.

(Submitted by) DANIEL LOGIE, JAMES STEEL, } Surveying-General-Examiners.

August 19, 1833.

APPENDIX No. 4.

No. 4.

Letter from the Right Hon. T. Spring Rice

GENTLEMEN, *Treasury Chambers, 18th March,* 1834.

I am directed by the Lords Commissioners of His Majesty's Treasury to transmit to you a letter from Messrs. Rundle and Co. of Tavistock, complaining of the detention of a cask of gin, and further praying that the whole system of Excise permits may be revised.

I am, Gentlemen, your obedient servant,

SPRING RICE.

The Commissioners of Excise Inquiry.

Letter from Messrs. Rundle and Co. of Tavistock.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

MY LORDS,

We take leave to represent to your Lordships that in the beginning of the year, agreeably to an order received by our traveller, we sent a small cask of *British* gin to William Ivey, of Fowey. This cask, it appears, was refused by the party upon its arrival, and it remained in the town stores until last month, when Mr. Ivey, wanting it, applied to the officer of Excise, who, finding the permit what is termed 'out of date,' detained the gin. Communications have passed between us, Ivey, and the Tavistock supervisor, and, through the latter, to the Excise Board; the result of which is the receipt by us this morning of the enclosed letter, which we humbly beg permission to submit for your Lordships' attentive consideration.

If our customer could have had the gin when he would have taken it we might have been saved trouble and expense of postages, &c.: as it is, if the property is restored to us, we may run the risk of back-freight and other contingencies. And, as regards the contents of the letter from the Bodmin supervisor, we beg to remark, that if he had even pointed out *who* should make the affidavit, (we presume at *Bodmin!*) it appears to be a hard case to compel any man to enter into the solemnity of an oath upon so trifling an occasion, independently of its being *impossible* for us to *swear* as to what has been done with the goods after leaving our possession. Your Lordships will doubtless see that it is not *very likely,* whatever may be suggested, that the revenue *can* have been injured in the transaction, as this British gin was *duty-paid before* it came *into our possession;* and as to illegal use of the permit, unless there are two 'William Iveys,' innkeepers in 'Fowey,' (of which we are not aware,) we know not of what use such a gin permit could be for any other purpose, but presume that it remained nailed to the head of the cask, until Mr. Ivey had it removed to shew to the officer.

In regard to 'payment of expenses,' allow us to state to your Lordships that our spirit business (we are also wine-merchants, brewers, and maltsters) is a very precarious one—

No. 4.

ter from Messrs. ndle and Co. of istock.

publicans being continually in the Gazette—and at times we are obliged to sell for the paltry gross profit of *pence* per gallon; and a few postages even, upon a small transaction (and we have had several in this), are felt. If by 'expenses' be meant a *fee* for detaining, then will these hinderances and seizures serve as gratuities and encouragements, and make the operation of the Excise laws become still more vexatious: they are at present too heavy a burden upon the fair trader.

We trust your Lordships will be pleased to order the restoration of our property, without affidavit or expense; for, as men of honour, we aver, that the transaction, excepting as regards a misunderstanding with our traveller, has been as straight-forward as the delivery of a barrel of beer.

As English citizens, and men of business, we beg leave to tender to your Lordships our best acknowledgments for the appointment of a Commission to inquire into the laws of Excise. Perhaps some of your Lordships, as well as most of the Honourable Commissioners of Excise, can form but little idea how unpleasant, tiresome, and, in multitudes of cases, unnecessary, are the forms, domiciliary visits, entries, &c., to which traders are subjected. It is to us cause of thankfulness to see that it is proposed that *tea* surveys and permits should be discontinued, although we are not *therein* immediately concerned; but we are also told that the same is in contemplation as regards *wine*. Were we permitted to offer our opinion, we should say that as to wine the system is next to useless—the expense of permits, permit-books, entry-books, officers' salaries, espionage of visits, *sacrifice of time*, stock-taking, and supervising, bringing by no means any corresponding advantage: on the contrary, to the trader, it is sometimes *an injury*, in having his settled wines stirred by dipping, just as he may be wishing to bottle, and his not always being enabled to get his permits at the moment he may want to send away by the conveyances just about to depart. Besides this, the officers get too much knowledge of a trader's customers and business, which ought to be secret.

We do earnestly hope that your Lordships will be pleased, as far as you may see it your duty, in the high station of Lords Commissioners of the Treasury, to ease the honest trader (especially as *inland* seizures are unfrequent) of all existing Excise vexatious burdens that *can possibly* be got rid of. These are no doubt far better known to the trade from experience than to many of the delegated executive. And, although under the former system of corrupt borough patronage the inferior officers, whether respectable or illiterate, were multiplied throughout the land, we hope the days are at hand when Englishmen shall see no more of these men, nor spend more time in attending to them than may be *absolutely* necessary for good government. We have little doubt that in various instances, in such establishments as ours, the allowances in drink to keep the officers in good humour, as they have had, and still possess, so many powers of vexation in their hands quite inquisitorial, have amounted, in the course of the year, to more than the annual cost of licences. Wholesale business is now become so bad, from a greater division of capital, as to be unable to support any such extra outgoings.

Whilst it is still permitted to sell spirits, British or foreign, we beg leave humbly to suggest, that a different arrangement should be made in respect to permits, so that the merchandize which dealers have in possession duty paid should not, on such slight grounds, be subject to seizure. Only a few months since we were obliged to apply to the Excise Board for *permission* to have permits for two casks transferred to another man, because before delivery we heard that the one who gave the order was insolvent. And if we pay duty and take a cask of our own rum out of bond at Plymouth to-day, with Excise-office permit, we cannot even start it to-morrow without the presence of an officer to try it. Other businesses are not subject to these circuitous and worrying modes of arranging what is to be done with a man's own property.

As we once before took the liberty of hinting, may your Lordships now allow us to repeat, that if the *enormously* high and excessive duties on hollands and brandy were greatly reduced, we conceive that the temptations to *smuggling* would also be amazingly reduced; and perhaps, taking into consideration the vast expenses of a coast-blockade department, the revenue would be thereby *improved*.

If your Lordships, seeing fit so to do, would kindly put this letter into the hands of Sir Henry Parnell, whom your Lordships have so wisely appointed, as we understand, chairman of the Excise Commission, we should feel obliged, and, claiming your favourable attention to our humble yet sincere and urgent requests,

We have the honour to remain, my Lords,
Your Lordships' very obedient servants,
Rundle and Co.,
Wine Merchants and Brandy *Dealers* (not Retailers).

Tavistock, 9th September, 1833.

Appendix No. 5.

[Copy, No. 1.]

No. 5.

Resolutions at a m
ing of distillers at
fast, 13th August, 1

At a meeting of Distillers held in Belfast on Wednesday the 13th August, 1834, it was resolved unanimously,—

1st. That it is the opinion of this meeting that it will be for the general interest of the trade that the making of overstock whiskey, or the evasion of duties by any means whatever, be forthwith abandoned; and that for the purpose of devising means to carry this object into effect, a meeting of the trade be called, to be held on Friday the 29th of August, at the hour of 12 o'clock, at Roger's Hotel, Armagh; and at which meeting, every distiller north of Dublin is requested to attend.

2d. That a committee be appointed, to obtain the opinion of counsel as to what means can be adopted effectually to bind the parties to adhere to the resolution of discontinuing to evade duties.

3d. That a deputation be appointed to proceed to Glasgow, to ascertain how far the Scotch distillers will co-operate with the Irish, in regulations for the benefit of the trade, and to take such other steps as they may deem advisable to obtain useful or necessary information.

Signed by order of the Meeting,
David Gaussen, Chairman.

[Copy, No. 2.]

Resolutions at a m
ing of distillers at
magh, 29th Aug
1834.

At a meeting of Distillers held in Armagh on the 29th of August, 1834, John Millar, Esq., in the chair, it was resolved unanimously,—

That the parties present solemnly pledge themselves, that from the 10th October, 1834, to the 10th October, 1835, they will not either directly or indirectly evade any duties chargeable against them as distillers, and that they will use their utmost exertions to prevent the evasion of duties by any others in the distilling trade.

That the secretary be directed to obtain the concurrence of as many distillers as possible in this resolution, previous to a meeting of the trade, to be held in Belfast on 25th September, 1834, for the purpose of devising means to carry the same into effect.

Signed by order of the Meeting,
John Millar, Chairman.

[Copy, No. 3.]

Plan of Survey
gested by distiller

The Plan of Survey suggested by the Distillers assembled at Armagh.

They recommend that, in addition to one or two local officers, there be placed upon every GRAIN distillery in the United Kingdom two officers of the rank of examiners, each of whom shall remain one month at the distillery, and have no other duty whatever to attend to, and be relieved in such a manner, by a regular succession of other examiners, as will give a strange officer to each distillery every fourteen days throughout the year.

In addition to their regular survey, it should be the duty of one examiner to remain in the distillery under his charge each night from four to six hours—suppose, from midnight to six o'clock in the morning; and the surveying-generals should be directed to survey occasionally during those hours, to mark that the examiner is attending to his duty. And it would be most desirable that the examiner understood that, in the event of absence from the distillery at such hours, he would incur the serious displeasure of the Board.

It is presumed that this plan will not be objected to on the ground of expense, as nearly an equal number of officers now doing duty on distilleries can be dispensed with. And after the discoveries which have lately been made, there is no doubt it will be fully admitted that the collusion between distillers and revenue officers can only be prevented by a very frequent change of the latter.

[Copy, No. 4.]

Letter to the Com
sioners of Excise.

Honourable Sirs, *Belfast, 3d September*, 1834.

We are directed to inform you that, for the purpose of putting an end to the evasion of duties in licensed distilleries, a meeting of distillers took place at Belfast on the 13th August, at which certain resolutions were entered into, a copy of which we beg to enclose.

That a subsequent meeting of distillers was held at Armagh on the 29th August, to which every distiller north of Dublin was summoned, and a resolution agreed to, copy of

No. 5.
to the Commissioners of Excise.

which also is enclosed, by which you will observe that a further meeting is intended to be held in Belfast on September the 25th, for the purpose of carrying said resolutions into effect.

We regret, however, to have to inform your Honourable Board that some distillers have refused to unite with the majority of the trade, and there can be no doubt that this refusal is grounded on their intention to evade the payment of duty; and it is feared the dissentients will be sufficiently numerous to interfere so far with the fair traders that the latter will have no alternative, but either to resort to the same practice, so injurious to the revenue, or otherwise to shut up their concerns and abandon the trade.

Under these circumstances, the meeting at Armagh took into consideration the most effectual means which Government could adopt to prevent the evasion of duties, and they were unanimously of opinion, that if a mode of survey, plan of which we beg leave to enclose, was adopted and fully carried into effect, it would be totally impossible for evasion of duties by licensed distillers to take place.

We therefore most respectfully and earnestly entreat that your Honourable Board will be pleased to direct that the plan we recommend be adopted and fully carried into effect in every GRAIN distillery throughout the United Kingdom, as, if confined to Ireland, it will place the Irish distiller on an unfair footing with his competitors in trade, particularly with the Scotch, who would thereby be enabled to interfere with the Irish distiller to a very injurious extent.

If your Honourable Board will please to refer to Sir Henry Parnell's report, we doubt not that you will adopt these suggestions; and as it is of importance that we should be aware of your intention previous to the meeting of distillers to be held on 25th September, we beg you will be kind enough to favour us with an early reply.

We have the honour to be your most obedient humble servants,

(Signed) JOHN MILLAR, Chairman.
JAMES MAGILL, Secretary.

The Honourable the Commissioners of Excise.

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r from Mr. Michael r, Belfast, and s.

SIR, *Belfast, 6th September*, 1834.

We take the liberty of handing the enclosed copies of—

(No. 1.) Resolutions adopted at a meeting of distillers held in Belfast, 13th August, 1834.

(No. 2.) Resolutions adopted at a like meeting held in Armagh, 29th August, 1834.

(No. 3.) A plan of survey suggested by the distillers to the Commissioners of Excise.

(No. 4.) A letter to the Commissioners of Excise.

The distillers from whom these documents emanate cannot for a moment be doubtful of your anxiety to see a total stop put to the system of fraud which has latterly prevailed, and they are therefore induced to wait upon you on the occasion, and to entreat your attention to the subject of this letter.

Being aware of the vast importance which will attach to your opinion, we request that, if our plan meets your approbation, you will recommend its instant adoption to the Board of Excise.

This, if *fully* and *fairly* carried into effect, will, we have no doubt, *crush the evil;* but it should be accompanied by some really decisive and energetic measure against unlicensed distillers, such, in fact, as would totally annihilate the practice.

The reduction of 1*s.* per gallon of duty will be inefficient to stop smuggling, unless aided by measures such as we suggest. Had it been lowered to 20*d.* per proof gallon, good practical results might have been anticipated. After a few years it might have been gradually advanced to 2*s.* 6*d.*, being, in our opinion, the rate at which the largest amount of spirit duty will be produced in Ireland.

We think that if the steps we recommend are adopted, duty will soon be paid on 14,000,000 gallons of spirits annually in Ireland—perhaps on a larger quantity.

As our meeting is intended to be held here on the 25th instant, we request you will be good enough to favour us with your reply previous thereto.

We have the honour to be, Sir, your most obedient humble servants,

MICHAEL FERRAR, Belfast.
JOHN MILLAR, Comber.
JAMES MAGILL, Brookfield.
ALEXANDER DICKSON, Belturbet.

The Right Hon. Sir H. Parnell, Bart., &c. &c.
London.

Appendix No. 6.

No. 6.

Letters from Mr. Thos Hutchison, of Hutchison & Co., Leith.

Sir, *Leith, 20th November*, 1833.

Knowing that your Commission is at present in this country, making inquiries regarding the Excise surveys and permitting system, I take upon me the liberty of stating a case of our firm which lately occurred, and of making a few general remarks on the Excise survey system, which, from upwards of twenty years' experience under it, I presume to offer, though I am aware that some of our brethren in trade are of a different opinion. It has been my department, in a very extensive trade, to keep the stock-check, and attend the officers making their surveys for now upwards of twenty years; and what I state is my conviction formed from such experience.

1st. The case of our firm, which lately occurred, will illustrate a little of the oppression of the Excise laws:—

On the 14th of May last a customer in Annan, about eighty miles from this, ordered, along with other goods, *six bottles* of foreign brandy and six bottles of foreign gin, which were sent him: the Excise officer in Annan, finding these in his possession without a permit, seized and carried them off. On this being made known to us, we addressed the following letter to the Board of Excise:—

Honourable Sirs, *Leith, 18th June*, 1833.

Understanding that six bottles foreign brandy and six bottles foreign gin, sent by us from our stock to Thomas Chalmers, Annan, have been seized by your officer out of his stock for want of a permit, we beg leave to state to your Honours, that the quantity of each being under one gallon, we did not conceive a permit to be, by law, required for such.

The spirits being legally imported and duty paid, and no fraud or disregard of the statutes intended by us or our customer, we humbly hope that your Honours will at once order the same to be restored to the stock of Mr. Thomas Chalmers, Annan.

(Signed) Hutchison & Co.

At the same time the supervisor of Excise over us was ordered to report on the case, and state what we had to say, and if any decrease of gin and brandy was found in our stock after the seizure was made—and this there was to such an extent as clearly to account for the said six bottles of each. Notwithstanding this very clear case made out, the Board of Excise ordered the case to come before the justices at Dumfries, for condemnation of the spirits, without any communication whatever with us, or reply to our letter. We learned, however, a day or two before the case came on, from our correspondent at Annan, and we wrote to a friend to appear and plead for the restoration of the goods on the following grounds, viz.:—

1st. The quantity not requiring a permit to accompany it, being *rather* under one gallon. (See Act 6 Geo. 4, c. 80, s. 116.)

2d. The decrease being accounted for on the following survey of our stock taken by the supervisor.

3d. The universal practice of the trade in Scotland being contrary to sending permits with six bottles of any one kind of foreign spirits.

4th. By the supervisor's report to the Board of Excise, which we presumed to be favourable to our case, though we do not know the particulars therein stated.

5th. By the following affidavit taken before a magistrate at Leith:—

'At Leith, the twenty-sixth day of August, one thousand eight hundred and thirty-three 'years, compeared before me, Henry Johnston, one of the magistrates of Leith, Thomas 'Hutchison, one of the partners of Hutchison and Co., wine and spirit merchants, 'Leith, who, being solemnly sworn, examined, and interrogated, depones—that on or about 'the fourteenth of May last, the said Hutchison and Co. sent to the late Thomas Chalmers, 'grocer and spirit-dealer, Annan, six bottles of foreign gin and six bottles of foreign 'brandy; that the quantity of each was *under one* gallon; that the said spirits were sent out of the said H. and Co.'s duty-paid stock; and that all the legal duties thereon were 'paid by them. And he further depones, that at the next survey by the supervisor of 'Excise in Leith, after the said spirits were sent to Thomas Chalmers, a decrease exceeding 'one gallon of gin and one gallon of brandy was found, and deducted from their stock; and 'that they are not required by law to grant a permit with any one kind of foreign spirits 'not exceeding one gallon; and that it is not the practice of the trade in Scotland to send 'permits unless the quantity exceeds one gallon of each kind:—all which is truth to the 'best of his knowledge and belief.

'Sworn before me, (Signed) Thos. Hutchison.'

'H. Johnston, J.P.

And lastly, on the broad principle of equity, that it could never be the spirit of the law to condemn goods legally imported and sent from a duty-paid stock, when the case was so clearly made out that no fraud was committed, even if it were found that a permit was necessary, as the laws, in our opinion, were framed to protect the fair trader, and not to wrest his property from him.

The Excise pleaded, I believe, that the spirits were found in Mr. Chalmers' possession, without credit in his stock, and that the quantity required a permit when sent to a retailer. The justices therefore condemned the goods. Our agent, conceiving the case to be one of

No. 6.

rs from Mr. Thos. ison, of Hutchi- Co., Leith.

peculiar hardship, gave notice of appeal to the Quarter-Sessions. The expense, however, attending the case by agent at such a distance, though successful, would have cost us five times the value of the goods. The appeal was, for that reason, given up, and our property, to the amount of 2*l.* 18*s.*, allowed to be wrested from us by the very laws professing to protect us.

The above is an example of the permitting system affecting the fair dealer. No matter how it happens, and however clear one makes out his case to be one of error or omission, the property must be sacrificed when it happens to fall into the hands of the Excise; and we believe this to be the case in ninety-nine out of a hundred of the condemnations of Excise seizures of spirits in Scotland, namely, cases of error or omission, and not of fraud against the revenue.

With regard to the Excise keeping a check upon stocks, I have to say that in my opinion it is a most absurd and ineffectual system, not contributing in the least degree to the security of the revenue, and attended with much annoyance to the fair dealer. I would say, keep the most vigilant watch upon the manufacturer of exciseable articles, and on the sea-coast, for if once the goods pass them, there is very little hope of detecting them thereafter. No dealer is surely supposed to be foolish enough to take contraband goods into a stock under the survey of the Excise, without having credit in that stock to receive them; and if he has credit, the goods are safe against the officer. The system therefore, to some extent, affords *facilities* for smuggling. Instead of keeping up a host of officers employed on dealers' stocks (not being chargeable), security against smuggling might, in my humble opinion, be infinitely better obtained by a bond being required before a licence was given to any dealer or retailer, similar to the smuggling-bonds entered into by masters of vessels, to be forfeited, with all other penalties, on conviction of having been concerned in any contraband trade. This I think would be quite sufficient, if any check at all is necessary after the articles pass from the distilleries or bonded warehouses.

I beg leave to reply to an objection some have to the doing away with the stocking and permitting system (though I do not conceive it to fall under the cognizance of the Excise), that of affording to the fraudulent trader an opportunity of mixing foreign and British spirits together, and defrauding the public with an adulterated article. In answer to this, I say that the very reverse would be the case; for, when a dealer at present wishes to pass an adulterated foreign spirit for genuine, he endeavours to procure a foreign permit for it, and holds out to his customer that it is foreign, and refers to the permit as evidence if the quality be questioned. I therefore see no worse situation the public would be placed in than at present. Goods of almost every description can be procured from the bonded warehouses in such small packages as would induce the public, rather than purchase a doubtful article out of such stocks without the permit (which is at present considered a proof of its genuineness), to purchase in bond and pay their own duties. The great competition in trade, moreover, I would conceive amply to guarantee to the public a genuine article, when the price is given for such to any dealer of respectability.

With regard to the salaries of Excise officers, I am decidedly of opinion that they are not sufficient to command the best men for such a responsible office as the *charging of a stock* for duties; therefore Government ought to render it more an object for respectable and intelligent men to enter and continue in the service, under whose hands the duties may be expected to be more faithfully and independently performed than by men much worse paid than merchants' clerks, who have far less responsibility. By abandoning the stocking and permitting system, Government would have it in its power to increase the salaries of these very responsible and *necessary* officers, by the abolition of that *unnecessary* system, and the reduction of officers consequent thereon.

One very unnecessary officer is employed here for writing what is termed the port-permits, in other words, permits for all exciseable goods entered at the Custom-house; thus, when the duties are paid to the collector of Customs, a certificate, under his hand, is granted that the duties are paid for the same, and stating the particulars of such goods; this is carried to the officer of Excise, who grants a permit in place of this certificate (and this is his sole employment). I conceive this to be a most absurd and unnecessary waste: the collector's certificate is surely sufficient to accompany the goods, and serve all the purposes of a permit.

It has often occurred to me that, were the duties equalized on British spirits and reduced on foreign, and allowed to pass without the trammels of the Excise system, a very considerable addition might be made to the revenue, and a material reduction effected in the collection. The duties I would name are 5*s.* on British spirits in Great Britain, 7*s.* 6*d.* on British plantation rum, and 10*s.* 6*d.* on foreign brandy and gin.

Trusting you will excuse the liberty I have thus taken in trespassing on your time and patience,

I remain, very respectfully, Sir, your most obedient servant,

THOS. HUTCHISON,
of HUTCHISON & Co.

Sir Henry Parnell, Bart., M.P., &c. &c.
at Glasgow.

Appendix No. 7.

No. 7.

Letter from Mr. James Marshall, Edinburgh.

Gentlemen, *Drummond Street, Edinburgh, 12th November*, 1833.

When I had the honour yesterday of waiting on you by your respected invitation, I neglected to submit to your consideration a method which I conceive to be calculated to prove whether the present expensive Excise law of surveying and permitting answers the end intended—'the prevention of internal smuggling or other fraudulent practices.'

Take, for instance, the article of brandy:—If returns were made for a given period, say ten years, of all the quantities of this spirit imported into Great Britain, adding thereto the brandy in bond and in the dealers' stocks throughout the country at the commencement of this period, and returns also were made of the quantities in bond and in all the dealers' stocks at the end of this given period, deducting the latter quantities from the former, would shew the apparent decrease or consumption of brandy within said period; should this decrease be comparatively trifling, which I strongly suspect would be the case, it would be conclusive in proving that the surveillance of Excise, and the granting of permits, had no good effect in preventing the transit from one dealer's stock to that of another, of British spirits or compounds under the character of foreign, and that therefore the law was daily, and to a great extent evaded, and not only the expense of this part of the Excise establishment rendered nugatory and unavailing, but by the perversion of the use of permits, Government, unawares, is made to sanction imposition on the public, and a mode of fraud which, indirectly, materially hurts the revenue.

As I stated yesterday, from long observation of the inefficiency of the present Excise spirit laws, I am humbly of opinion that a strong preventive force upon our coasts, with an increased vigilance over our distilleries, would serve the ends of Government much more effectually, and if so, certainly at a much less expense.

Whether the permit system, in regard to British spirits, is discontinued or not, I am confident it would serve a good purpose to prevent the distillers from moving their spirits from bond till despatched altogether from their premises, and that the least quantity they should be allowed to send off should not be under a puncheon or under 100 gallons.

As my motives are more of a public than a private nature, I trust the Honourable Board of Inquiry will excuse me troubling them with these additional observations.

I am, Gentlemen, with great respect, your very humble servant,

James Marshall.

To the Honourable the Commissioners of Excise Inquiry.

Appendix No. 8.

No. 8.

Letter from Mr. Andrew Gray, Dysart.

Sir, *Dysart, 13th November*, 1833.

I beg respectfully to call your attention and the other Commissioners to one or two of the grievances which I, along with others in the spirit trade, am subjected to.

1st. There is a great trouble and danger (and no good purpose served) by the numerous surveys to which the trade is subjected, *ex. gr.* Not long since the officer, in taking my stock, by mistake cut me entirely out of credit in his books of one kind of foreign spirits, while I had spirits of more than 50*l.* value in my stock. Had another officer come round he might have taken it, and I would have been liable to a penalty. I knew nothing of this until the officer found out his error, but it could not be rectified; all that could be done was to take the spirits out of the stock. Had any person purchased four gallons, I could not have obtained a permit to send it out with.

2d. But the greatest grievance felt by me is the distinction which took place about five years ago in the granting of licences to dealers and retailers; before that period one licence allowed both to deal and retail, but now two licences must be taken out to enable you to do what one then did, at an expense of 10*l.* more.

This alteration is very annoying, *ex. gr.* I have two shops, one in this place, and one in the neighbouring town, Kirkaldy. I imported lately a cask of brandy, which could only be permitted to one shop; and although I require it in the other, I am not allowed to supply myself without taking out a dealer's licence, which costs 10*l.*, or subjecting myself to a penalty, and the same in regard to British spirits. I may have a large stock in the one shop, and may be nearly run in the other, but cannot help myself.

I consider it would be a great relief to the trade were these surveys done away with altogether, and one licence to give authority both to deal and retail—any loss that the revenue might sustain by the alteration of the licensing system would be made up by what would be saved in officers, which are now required to take the surveys.

I am, Sir, yours most respectfully,

Andrew Gray.

To the Right Hon. Sir Henry Parnell, Bart., Edinburgh.

Appendix No. 9.

No. 9.

Letter from Mr. Keeffe O'Keeffe, Cork.

Sir, *Crosses-Green Distillery, Cork, 18th Oct.* 1834.

I have read through the Seventh Report of the Commissioners of Excise Inquiry, and, as a distiller, return you my best thanks for your pains and perseverance, the effect of which, I have no doubt, will be to improve the revenue of the Crown, and protect the fair trader. I perceive you recommend a short Act, by means of which some existing regulations are proposed to be changed, which you class under five heads, in page ninety-three of your Report:—By the first, the Scotch and Irish distillers, exporting to England, are to pay the duty on the quantity landed instead of on the quantity shipped: this is, undoubtedly, an act of justice. By the second, the restriction on shipping less than eighty gallons, with a permission to ship not less than twenty gallons in casks, or, in cases of not less than six dozen quarts in bottles: this is a very wise measure; and will, I have no doubt, through the industry and perseverance of the Scotch, lead to the extension of the commerce of the country, and advance the agricultural interest. By the third, the notice for taking spirits out of bond is changed from twenty-four hours to twelve: this is an improvement, but two or four hours would be still better, in my humble judgment. By the fourth, the Scotch are permitted to malt Irish bere, or bigg, at the low duty: I think the evidence shews them entitled to this advantage. By the fifth, the range of gravities is to be from fifty to eighty degrees, instead of from thirty to eighty, as at present: this will be a protection to the revenue, without injury to the trader;—had you, however, been influenced, as was attempted, to make the minimum gravity sixty, you would have inflicted very severe injury on the small and middle-sized distilleries, which were built on the faith of the 4th Act of George 4, c. 94, and each of which distilleries cost very large sums of money.

In the *Appendix to your Report, No.* 146, Mr. G. J. Smith, distiller, of Londonderry, shewed, that before he commenced distilling he expended £10,000, and subsequently £5000, his distillery not being capable of making more than 60,000 gallons in the season. May I respectfully submit the propriety *and justice of protecting the Scotch and Irish against unnecessary and heavy insurances*, which are of no benefit to the Crown; for surely no revenue can be desired from the misfortune of traders: *the dangers of the seas ought therefore to be excepted, in the bond passed for English duty, on shipping whiskey in Scotland and Ireland for England.* If the property be lost it is hard enough on the trader, and the exaction of duty on spirits lost at sea is unworthy of the humanity or jurisprudence of the age we live in. You have it in evidence, in various parts of the Appendix to your valuable Report, that this insurance is upon four times the cost of the spirit. I would also suggest a *protection against evaporation* and waste in bond. By the Appendix No. 86, page 246, I perceive a deficiency arose from 14,785 gallons of spirits left in bond in England, manufactured at Guernsey and Jersey, of 623 gallons, which is thus accounted for: by evaporation, 114 gallons; by deficiencies, exempted from duty under Treasury order of the 20th May, 1830, and Act 2d and 3d Wm. 4, c. 84, s. 44 and 45, 509 gallons. Now there is no reason why the Irish and Scotch should not enjoy the same advantage; nay, they require it more, for the distillers at Jersey and Guernsey are unshackled in their manufacture; and this privilege Mr. Smyth, the London distiller, told you would be worth to him £3000 a year, paying all duties; and it is a strange and admitted fact, that the Scotch and Irish throw away nearly half the corn they use the last day of brewing, from the prohibition to hold over-weak worts, and the necessity of getting up the gravity to meet the end of the year charge.

Having thus taken the liberty of making two suggestions, may I be excused for another, of perhaps a novel nature? It is, *that the Board of Excise would patronize a work* on distillation and brewing; giving £500 or £1000 reward for the best practical work on the subject, including the making of barm, and illustrating the causes of bad fermentation. It may be said the distillers ought to get this; and so they ought: but, in practice, the distiller who does good work wishes to keep it a secret from his neighbour. The equivalent to the Excise would be, that it would promote good work, and get more duty, whilst it would be saving the enforcement of charges at the end of the year, which, from want of attenuation, to the unfortunate or unskilful distiller are so much money, for which he gets no value, and in addition to which he loses largely from want of produce; for a distiller working at 50 lbs. gravity, and sending his backs to the still at 5 lbs. or 10 lbs., loses at once the one-fifth or one-tenth of his corn, coal, barm, and labour. Or a large reward might produce a ferment to secure attenuation, such as I understand a London chemist had succeeded in, and which would be most valuable to the Excise and to the trade.

I cannot conceive why the navy may not be in part supplied with Irish or Scotch whiskey instead of rum. I beg the favour of your consideration and reply, and

Have the honour to be, Sir,
Your most obliged and humble servant,
Keeffe O'Keeffe.

Sir Henry Parnell, Bart., M.P.,
5, Whitehall-Place, London.

On referring to the 4th Geo. 4, c. 94, s. 74, I perceive that the bond required to be passed on exportation of spirits recites, that the dangers of the seas or enemies are to be excepted. It was upon the faith of this Act many distilleries were built, and it is by the omission of those words, in a later Act, that the present bond is altered. The exceptions ought to be in the bonds, and the mistake or omission corrected agreeable to the 4th Geo. 4, c. 94.

Appendix No. 10.

No. 10.

Letter from Mr. Forbes.

Sir, *Edinburgh, 7th March*, 1834.

The Collector of Excise for this district sent me a copy of the proposed Bill for regulating the survey of dealers in spirits, &c., with a request that I would consult the trade of Edinburgh on the provisions thereof, and report the result to the Board in London. The plan I adopted was to send the proposed Bill to the most extensive and intelligent portion of the trade, with a request that they would furnish me with their observations in writing. After these were collected a meeting was held, when the whole was taken into consideration, the result of which is contained in the accompanying paper, copy of which was sent by this post to the Board in London. The trade, however, of Edinburgh think it but just to send you also a copy; and, as one of them, and acting under their directions, I now beg leave to refer you to the same.

In my letter to the Board, I merely referred to our observations with this single addition, "that if the trade may be allowed to make any observations on the Distillery Act, they "would give it as their opinion that it would be much safer for the revenue if the distillers "were restricted (as formerly) from sending out not less than eighty gallons at any one "time."

I regret I happened to be on the eve of my departure for London when I was requested to attend the Commission here, otherwise it would have afforded me pleasure to have given every information in my power.

I am, very respectfully, your obedient servant,

Sir Henry Parnell, Bart., M.P. Peter Forbes.

Observations on proposed Bill for regulating the Excise Surveys of the Stocks of dealers and retailers in Spirits.

Observations on the proposed Bill for regulating the Excise Surveys of the Stocks of Dealers and Retailers, &c. in Spirits, by the wholesale Dealers, &c. in Edinburgh, March, 1834.

Before remarking on the different clauses in this Bill, we beg to state it as our opinion, that the continuing of the survey of dealers' stocks is objectionable and inexpedient, as tending to perpetuate a system of surveillance, which has been found to be attended with great hardship and annoyance to dealers—with great expense to Government—and with no practical corresponding benefit to either.

It humbly appears to us that the present system of surveying stocks of dealers might, without injury to the revenue, be altogether dispensed with. The precautions taken to prevent the introduction of contraband goods into the country, and the manufacture of spirits at distilleries, are such as to preclude almost the possibility of their being disposed of amongst the trade without paying the duties; and therefore the complicated, expensive, and harassing system of surveying the stocks of dealers which have already paid duties, while it exposes them to much trouble, and to great risk of heavy penalties (for even trivial mistakes in matters of form of not the slightest importance), occasions a heavy and unnecessary expense to Government.

We are of opinion that the reducing, compounding, or mixing of spirits, which have already paid duty, in so far as the revenue is concerned, occasions no injury; and that the present mode of *permitting*, in place of being a protection to the public against being imposed on by adulterated or inferior spirits, is the very means of enabling dealers to impose a spurious or inferior article on their customers.

We would therefore humbly suggest that in place of this proposed Bill, a Bill should be introduced doing away, if not altogether, at least to a great extent, the present system of internal surveys; or, at all events, the measure should be delayed until the report of Sir Henry Parnell and others, appointed by Government to inquire into the Excise laws, is laid before Parliament.

If, however, it is the intention of Government to bring forward this Bill, and to keep up the present system of surveying, we beg to submit the following special observations on the various clauses in this Bill:—

§ 2. The describing of every cask in entered premises, and the purposes for which such is to be used, is troublesome and vexatious, and can be attended with no practical benefit to the revenue.

§ 3. The same remark, for the same reasons, applies to this clause, in as far as regards the vats, casks, &c.

§ 4. The construction of a dipping place, by placing a plate of brass or metal on the opening in each cask used for the storing of spirits, at the discretion of the supervisor or surveyor, does not appear to be of any real use, and may subject the dealer to much trouble and expense, at the caprice of these officers.

§ 5. If the stock corresponds, when taken by the officer at survey, with the dealer's credit in the Excise books, there does not appear any necessity for regulating the size of the vessels in which it is to be kept, or of preventing alterations on these vessels, if the dealer can point out his exact stock to the officer. The giving of two days' notice of any alteration upon any vat, cask, or utensils, to the officer of Excise, appears also to be unnecessary; attended with no other effect than that of giving perpetual trouble both to the dealers and officers, if strictly obeyed.

No. 10.

Observations on the proposed Bill for regulating the Excise surveys of the stocks of dealers and retailers in spirits.

§ 6. This clause is unnecessary; and in some respects impracticable. The branding of quantities upon casks can give no security to the Excise that the contents actually correspond. It is well known that some casks, particularly *small travelling casks*, cannot be filled twice without changing their contents. The contents of a five-gallon cask, on being filled a second time, will almost always vary from an eighth to a fourth of a gallon; so that, were this law carried into effect, the same cask could not be used twice without subjecting the dealer to a forfeiture. The permit bears the *quantity* in every cask, and there does not seem to be any necessity for any other check.

§ 7. If the Excise wish to *weigh* dealers' stocks, in place of measuring them, they ought to provide their own weights, and not subject dealers to this additional trouble and expense, particularly as in general they do not require scales and weights for their business. It seems hard to compel dealers to keep a *one*-gallon measure, although for conveniency they may keep one.

§ 8. It appears very hard and oppressive to compel dealers on *all* occasions, whenever it may suit the caprice or conveniency of officers of Excise, to give their assistance "along with a "sufficient number of servants, in gauging, weighing, measuring, and taking an account of all "spirits," &c.

§ 9 and 10. We approve of these sections.

§ 11. We also approve of this; but have to observe that at present it is often extremely difficult to obtain permits from permit-offices. It frequently happens that dealers are obliged to wait for nearly a day after sending in the request note, before permits can be obtained. The permit officers ought to be bound to furnish a permit within *one hour's* notice, and failing their doing so, the dealer ought to be entitled to send spirits without a permit.

§ 12. This section appears to be unnecessary. The rule is in force at present, but cannot be complied with in practice. It would require double the number of officers that there is at present to carry it into effect. Spirits may require to be reduced within one hour after they come into stock.

§ 13. This humbly appears to be an useless regulation. It never can be implemented by the trade. The hydrometer is no check on compounds. If the officer cannot ascertain the strength of compounds by the hydrometer, how can the dealer do so?—The quantity and strength of spirits put into compounds with syrup, can give no criterion by which the strength of compounds can be even *guessed* at.

§ 14. This is a most vexatious regulation. Spirits by a change of air may expand 2 *per cent.*, or in puncheons of 120 gallons may leak out into an earthen floor, and the spirits never be seen, or *accounted* for; hence the dealer loses his spirits and 20*s.* per gallon too.

§ 15. This provision as to strength of spirits of wine is impracticable. Spirits of wine fall off so quickly in strength, that it is impossible to prevent them lowering or weakening. Why not allow the mixing of spirits of wine with British spirits under certain limitations? It is only where an *inferior* article is surreptitiously mixed with a superior one for the purpose of deriving an unjust profit, that the interference of statute is necessary. If the law is so infallible that the passing of an act *shall keep* spirits of wine at a standard of 43° over proof, the dealers have no objections to this clause, as they have never been able to discover a method yet by which it can be done.

§ 16. This section is impracticable. The strength of compounded spirits cannot, if mixed with syrup, be ascertained.

§ 17. It is impossible that this clause can apply to dealers having retail licences: it appears to be an unnecessary restriction.

§ 18. There is no objection to this clause, provided credit is given for compounds and for reducing the spirits to 17° under proof, which should be provided for in this clause.

§ 19. No allowance is made to the retailer for reducing. He ought to have it in his power to add water, and to receive credit for the amount, if done in presence of an officer, on sending him previous notice.

§ 20. We approve of this clause; but it should be embodied in clauses 18 and 19.

§ 21. If this clause is meant to apply to dealers who are *also retailers*, it is inoperative and a dead letter.

§ 22. This would require double the number of permit-writers, and could be no security to the revenue.

§ 23, 24, and 25. We approve of these clauses.

§ 26. We do not see any good reason for preventing a *retailer* from embarking his capital in a distillery or rectifying house, if he deem it advantageous to himself. Under this clause a person, from merely being a *retailer* of spirits, might be prevented taking a share in a joint-stock distillery or other concern at the distance of one hundred miles from his premises.

§ 27. This section is a great deal too restrictive, and will be attended with the worst consequences both to the dealer and retailer. It is obvious that if a retailer cannot have in his possession more than one hundred gallons at a time, he must frequently be placed in very disadvantageous circumstances, as he can never take advantage of the state of the markets to lay in a larger supply. It is also in some respects impracticable—110 or 120 gallons are the usual contents of single puncheons. Suppose an extensive retail dealer orders a puncheon from a distiller or wholesale dealer, his previous stock would require to be exhausted before it could be brought into his premises. The difficulty which must attend this restriction is obvious, and we trust that it only requires to be pointed out to satisfy the framers of this Bill of its injustice and inexpediency. The restriction in permitting *out* seems to be perfectly sufficient.

§ 28. We approve of this clause; but suggest that the words "or British" be inserted after the word "*foreign*," on the fourth line from the beginning, as *British* is provided for in the latter part of the clause.

123

No. 10.

Observations on proposed Bill for gulating the Excise veys of the stock dealers and retailer Spirits.

§ 29. The spirit of this section is objected to as connected with sec. 31. If a dealer be bound to prove his own innocence, how can he prove that none of these mixtures have not been added before the spirits, &c. were sent to his premises?

§ 30. This humbly appears to be a most unconstitutional and oppressive clause. Unless the druggist sell any of these ingredients *knowing* that they were to be so used, how can he be subjected in penalties? How is the druggist to know what use the purchaser of these ingredients is to make of them?

§ 31. We consider this clause unjust in principle, subversive of the liberty of the subject, and of one of the universally recognized privileges of the people of every free state, that every man shall be held to be innocent until he is proved guilty. There certainly can exist no good reason why we, as a class of men carrying on this particular business, should be placed without the pale of protection of the law, and *denied* even the privileges allowed to those accused of acts of *felony*.

§ 32, 33, and 34, relate to Ireland, and therefore we do not think it necessary to make any observations on them.

§ 35. We approve of this section, but would suggest that a severe restriction should be made against persons, not licensed dealers or retailers, being allowed to permit spirits from bond, or to pay duties and clear out to private families. This is frequently done by unlicensed persons to the injury of those who are licensed and pay heavy rents and *taxes*.

§ 36. This clause appears to be unjust and unnecessarily restrictive. How can a dealer know whether a purchaser from him is to retail or consume spirits unlawfully? The dealer ought only to be made responsible on its being proved that there was a combination betwixt the purchaser and him for mutual advantage.

§ 37, 38, 39, 40, 41, 42, 43, and 44. We approve of these clauses. The 42d should be in every police act, and police officers should have power to apprehend offenders.

§ 45 and 46. These clauses appear very objectionable, and calculated to encourage villany and deceit.

§ 47. We approve of this clause.

Subscribed by me at Edinburgh this seventh day of March, 1834, by desire,

PETER FORBES.

APPENDIX No. 11.

No. 11.

Letter from Mr. T. nohoe and others, D lin.

SIR, *Dublin, 8th November*, 1834.

We have had the honour to receive the Report, 1st Part, of the Commission for inquiring into the management of the Excise, and return our grateful thanks for the notice which is therein taken of the grievance which we submitted to the Commissioners, as affecting our trade.

We fully anticipate that a recommendation will appear in the 2d Part, Report on British Spirits, which will put our trade on an equitable footing with the English rectifier, and that the chemical test for ascertaining the strength of compounds, suggested by Mr. Eneas Coffey, will have been tried in the interval.

We beg it may not be considered presumptuous or impertinent in us again to suggest the clause which would, in our judgment, be proper to be introduced into the proposed Bill for regulating rectifying distilleries, by which the dangerous system of drawbacks would be obviated, and a conformity with the present wholesome law preventing export, unless from bonded warehouse, be preserved. This clause will be found at the end of our observations upon the copy of a proposed Bill, sent to us for the purpose last summer.

In the full reliance that substantial justice will be done to our claims,

We have the honour to be, Sir,
Your most obedient servants,

THOMAS DONOHOE and Co.,
DENIS MOYLAN,
ALEX. LLOYD,
} Rectifiers of the City of Dublin.

APPENDIX No. 12.

No. 12.

Extract from Notes on the Grievances of the Excise Laws, by Mr. Robert Stewart of Glasgow, dated April, 1833.

Extract from Notes the Grievances of Excise Laws, by Robert Stewart, of G gow.

Of Limitation of Information, see Huie, page 401, *article*—"*Limitation of Information.*"

It will here be seen that whilst, with reference to one class of commodities, no information can be brought, laid, or prosecuted, unless this be done within three months next after the offence is committed, whilst as regards another class, such information, the benefit *whereof* is for the King and the informer, may be brought within one *year* next after the offence is committed, and for the King alone for other TWO years after that year, thus holding the

No. 12.

Extract from Notes on the Grievances of the Excise Laws, by Mr. Robert Stewart, of Glasgow.

scourge suspended for the period of three years. Now without inquiring why this remarkable distinction is made between one class of traders and another, the general consideration, that almost all Excise duties are paid BEFORE the goods are permitted to be removed from the manufacturer's premises, or from the bonded warehouse, and that in no case is credit given for duties beyond a few weeks, only in soap and malt, and even in these cases these goods are at all times attachable by the Excise—when it is considered that one credible witness is held to be sufficient evidence, although that witness be interested in the prosecution—when it is considered that in most cases *no appeal* is competent—it may safely be affirmed that the shorter period is long enough, and that all informations should be laid within three months next after the offence is alleged as having been committed.

Of discretionary power to Justices.

Until the 27th June, 1825, a discretionary power of mitigating penalties to nearly an unlimited extent (with few exceptions) was placed in the hands of the justices, and which was no less necessary for the amelioration of, and to soften the administration of *these terrible* laws, than it was fair and just, but by the Act 6 Geo. 4, c. 80, s. 149, this wise and salutary power was withdrawn, and in no case can they (the justices) now mitigate penalties or forfeitures beyond 75 per cent. of the statutory penalty. Thus, therefore, can the same individual institute an offence,—apply a permit (it may be for a couple gallons of spirits) to another purpose than that for which it was granted, the statutory penalty for which is £500, and having followed up his prey by information, prosecution, and probation, he secures his £125, in defiance of the justices, who in point of fact become the mere tools by which he completes his purposes. See Huie, page 387, article—'Counterfeiting, altering, or 'misapplying Permits,' 57 Geo. 3, c. 128, s. 13. 'Every person who shall sell, lend, or 'make use of, or cause, or suffer any permit granted under any law of Excise to be sold, lent, 'or made use of, for any other purpose than to accompany the remove of the goods for which 'the same was granted, &c. &c., shall, over and above all other penalties, subject the person 'using the same to the penalties and forfeitures for using any false permit.' And see by 23 Geo. 3, c. 70, s. 10, that this penalty is £500, and the value of the spirits may not exceed 12*s*.

Surely this section 149, of the 6th Geo. 4, c. 80, ought to be repealed. Indeed it is surprising that justices can be found to act under a law which plainly tells them they are not to be trusted, and no doubt it can only be the most servile and truculent who will do so—a circumstance that must in no small degree aggravate the evil as it increases the influence of the Excise over the court. Indeed, it is lamentable how plain but well-meaning people in the trade are in justice of peace courts ruled and overawed by the Excise, who assume to themselves the privilege of being the only parties who can expound the interminable mass of legislation of which they are the official guardians.

Limitation of sending out Spirits.

The number of petty vexatious regulations that are connected with the Excise laws would induce the idea that the chief object of enacting them was to *obstruct* and *discourage* trade in place of fostering and promoting it. Of this class may be considered the regulation that prohibits any distillers, rectifiers, or compounders of, or dealers in, or retailers of spirits, from sending (in quantities less than eighty gallons in one cask) more than one cask in one day of one sort, a kind to the same person. Now without having one good reason to support the *re-establishment* of this regulation (for it had gone for some time into disuetude) it is found in practice to be most inconvenient, and, like all its companions, it compels traders to have recourse to evasion; and surely that law cannot be a good one, which is not only easily evaded, but in which there is more merit in 'the breach than in the observance.' Indeed, no respectable officer will deny this; and therefore in the fair exercise of their duty they must wink at these evasions. See Distillers Act, 6 Geo. 4, c. 80, s. 127, page 734-5.

Another of the same class, and a still more injurious one to the revenue, although being more easily evaded is not so troublesome to the trader, is that of the wine, the tea, and the tobacco books. Of wine, see Huie's Excise laws, p. 956-7, article 16—'*An account to be 'kept of the quantities of wine daily sold.*' Of tea, see Huie, p. 128-9, article 24—'*An 'account to be kept of the quantity of coffee, &c. daily sold.*' And of tobacco, see Huie, page 870, article 25—'An account to be kept of tobacco, &c. daily sold,' &c. &c. Than these laws or regulations nothing can be conceived more absurd or more indicative of total inattention to their practical effects; year after year have they been kept in operation; sets of these books are regularly left with every individual trader in the respective lines: something may be wrote in them, but no one ever dreams of attempting to keep them according to the legal form; nor would it serve the smallest purpose if they could: still they are regularly received, and new ones left by the officer of Excise; but *they cost the country money;* and my Lord Althorp would do well to ascertain its *amount*. It has been estimated at upwards of £50,000 per annum, every farthing of which might be saved; for not only every trader, but every officer, in the three kingdoms, possessed of common sense and common honesty, will declare that these books are totally and entirely useless. Let any man read the Act to which they refer and say how it would be possible to comply with their provisions, setting aside altogether the impropriety of compelling people to affirm that which is notoriously untrue, or at least solemnly to affirm as a truth that which they do not know to be true; or can anything be imagined better calculated to each evasion and a total disregard to the propriety of making correct statements.

125

No. 12.

Extract from Notes o the Grievances of th Excise Laws, by M Robert Stewart, of Gla gow.

Of pay ng Duties on British Spirits.

Another vexatious matter, and one calculated to impede the most important branch of the spirit trade, is the vexatious, complex, and tedious forms that attend the removal of British spirits out of bond. Suffice it to say, that whilst a cask of colonial or foreign spirits can be removed in an hour, it takes at least two days to remove a puncheon of whiskey from bond: this surely ought to be remedied, by simplifying the forms and shortening the period of notice. Why, we would again ask, should a facility be given to the dealer in foreign spirits which is denied to him who deals in home-made spirits, seeing too that the temptation to fraud in the former, as compared to the latter, is something in the ratio of 7 to 1, or as 22*s.* 6*d.*, the duty on brandy, is to 3*s.* 4*d.* that on whiskey?

Of Allowance for natural Wastage of Goods in bond.

For some years the practice of charging duties on colonial spirits, on the quantity and strength put in bond, has been given up, and limited to the quantity and strength which is taken out of the warehouse; thus making an allowance for natural wastage: and the same allowance has of late been extended even to foreign spirits, whilst the duty upon British spirits is so rigidly charged, that not only is there no allowance made for wastage, but if a fraction exceeds ½ per cent. a whole per cent. is charged: how this partiality should be maintained is somewhat unaccountable, and why spirits, the produce of France and Holland, should be privileged over that which is made from British produce, would surely require some explanation,—such an allowance would very greatly encourage the allowing whiskey to get age, a circumstance so much in favour of its quality and mildness.

Distillery Act.

By the Act. 6 Geo. 4, c. 80, s. 109, any increase in the stock of any dealers, rectifiers, or compounders, is liable to seizure, and to a penalty of 20*s.* for every gallon so seized, and any decrease exceeding 5 per cent. to a penalty of 20*s.* per gallon of such decrease. With regard to the former there may be some shew of reason, but as concerns the latter scarcely any can be imagined. One would suppose that the loss of spirits would be enough, without inflicting also a penalty; and surely, as the duties must have been fairly accounted for, the very worst that could happen by such decrease would be to make room for a farther supply, for which duty also must be paid. The writer can, if needful, refer to a fact where, since the passing of this Act in 1825, a respectable distillery company were actually fined in £100 for spirits that were *abstracted surreptitiously from their premises*, than which scarcely any thing can be conceived more grievous.

There is too much reason to believe that *practical men*, either excise officers or traders, were very little consulted in framing a large portion of the Excise laws; and it is evident that many of them apply to a state of matters that are past and gone. For all of which reasons it is probably high time they were overhauled, and subjected to the scrutiny of experienced individuals of both classes.

Appendix No. 13.

No. 13.

Letter from Mr. Georg Greer, Lurgan.

Sir, *Lurgan, 17th January,* 1835.

I have the honour of acknowledging the receipt of your favour of the 11th instant, requesting my opinion of the effect of the reduction of duty on Irish spirits. In reply, I beg to state, in regard to the diminution of illicit distillation, my opinion is, the small private stills over the country have been nearly all put down, not being able to compete with the licensed distiller at the present low duty of 2*s.* 4*d.*; and from the same cause the evasion of duty in the licensed distilleries is nothing like so great as last year; and I have not the least doubt much less spirits would have been brought to charge this year than last had not the reduction taken place.

In reply to your second query, as to the increase of consumption of legal spirits: so far as our distillery goes, (and I believe it to be general in the north of Ireland,) the increase is very great indeed. In the twenty weeks now elapsed since the reduction took place our sales have been 77,860 gallons, the duty on which, at 2*s.* 4*d.* a gallon, amounts to £9,083. 13*s.* 4*d.*; while in the corresponding twenty weeks of last year they only were 42,262 gallons,—the duty, at 3*s.* 4*d.*, was £7,047. 13*s.* 4*d.*, being £2,040 less at the high duty than at the low.

In the year 1830 the duty was raised from 2*s.* 10*d.* to 3*s.* 4*d.* the gallon. In the twenty weeks of each of the two years ending the 17th January, 1830, our sales were 72,404 gallons. Immediately on the increase of duty taking place our sales decreased, as appears by the following:—

				Gallons.
In the 20 weeks ending	17th January,	1831,	our sales were	51,184
20	„	1832,	„	45,427
20	„	1833,	„	42,097
20	„	1834,	„	42,262

and, as stated before, to this time, at 2*s.* 4*d.*, to 77,860

and I am convinced we would have been obliged to relinquish the trade, or commenced smugglers, if the duty had not been reduced. The present duty is as much as can be safely

No. 12.
Letter from Mr. George Greer, Lurgan.

imposed on Irish spirits, owing to the habits of the people; and I have no hesitation in saying, if it be attempted to increase it, smuggling in all its enormities will again come into general practice.

I have the honour to be, Sir,
Your faithful servant,
GEO. GREER.

T. C. Harrison, Esq.
5, Whitehall Place, London.

APPENDIX No. 14.

No. 14.
Letter from Mr. John Brown, Limerick.

SIR, *London, 23d January*, 1835.

In reply to your note of yesterday, requesting my opinion as to the effects produced by the reduction of the Irish spirit duty, I have no hesitation in stating that the result has been most beneficial in the south of Ireland, in suppressing illicit distillation as well as in stopping the practice of smuggling, which previously existed in many of the licensed distilleries in the south of Ireland; but I am sorry to say my accounts are not so favourable from the north of Ireland, where the practice still prevails in many distilleries of sending out unduty-paid spirits, notwithstanding both the reduction of duty and an increased vigilance on the part of the Excise.

The Excise Board have now twenty surveying-general-examiners in Ireland; and their exertions have, no doubt, contributed materially to the improvement caused by the reduction of the spirit duty; but the distillers in the north, who wish to have a fair and full collection of the revenue, say, that they have not a sufficient number of surveying-general-examiners in the north; and they recommend that the Board should send at least four additional examiners to the north: the additional expense should be no object with the Government when an increase in the revenue will be obtained, and the fair trader be placed on a footing with those who are now evading the duty.

It may appear extraordinary that the result has not been so beneficial in the north as in the south of Ireland; but it may be accounted for in part by there being many more small distilleries in the north than in the south of Ireland, and from the system of smuggling having been more general and more organized in the north before the reduction of the duty took place.

The sales made by the Limerick distillery, in what we call our home market, and exclusive of any shipments to England, amount to 212,700 gallons Irish measure, 25 per cent. overproof, in the months of September, October, November, and December last, which exceeds materially any quantity we ever sold before in the same time in the home market.

This increase, as far as my information goes, arises not from increased consumption, but from the decrease in illicit spirits by both the licensed and unlicensed distillers of the south of Ireland.

The accounts I have from the Clonmel Distillery, in which house I am a partner, are equally favourable, and the *enclosed advertisement*, which I have cut from the last Limerick newspapers, will shew you that their demand at home is so good that they have withdrawn their agent from Limerick.

I am always, dear Sir,
Your most obedient servant,
JOHN BROWN.

T. Charles Harrison, Esq.

TRALEE DISTILLERY.

Newell and Grant beg to return their sincere thanks to those friends who have favoured their agent, Mr. George Grant, with orders for their spirits. Having established the character of their whiskey in the Limerick market, they deem it unnecessary to keep their office in Lower Cecil Street open any longer, as the orders of their friends, addressed to the distillery, Tralee, will be punctually attended to.

The quality of their article may be judged from the fact that the consumption has increased beyond the supply they are able to give. They will, however, feel a pleasure in attending to the orders of their Limerick customers.

January 17th, 1835.

Further Letter from Mr. John Brown, Limerick.

SIR, *13th February*, 1835.

With reference to my letter of the 23d instant, I send you enclosed a return I have received of the spirits sold by the Limerick Distillery in the months of September, October, November, December, in each year, from 1828 to 1834, inclusive. By this you will see the average of the sales in those months of the first six years was 161,793 gallons; and that the sales in the corresponding months of the last years, being the first of the reduced duty, were 212,697 gallons.

I am always, dear Sir,
Your most obedient servant,
JOHN BROWN.

T. C. Harrison, Esq.
&c. &c. &c.

Thomond Distillery.

No. 14.
Further Letter from Mr. John Brown, Limerick.

SALES OF SPIRITS IN IRISH GALLONS.

1828.—September	19,441		
October	61,486		
November	36,380		
December	37,446		
		154,753	
1829.—September	32,065		
October	40,223		
November	37,280		
December	43,854		
		153,422	
1830.—September	25,557		
October	59,084		
November	36,797		
December	38,796		
		160,234	
1831.—September	53,448		
October	45,918		
November	30,797		
December	32,479		
		162,642	
1832.—September	43,300		
October	30,956		
November	52,676		
December	44,099		
		171,031	
1833.—September	41,438		
October	41,487		
November	37,853		
December	47,877		
		168,655;—970,757 in six years; average 161,793.	
1834.—September	70,134		
October	42,490		
November	43,381		
December	56,692		
		212,697	

APPENDIX No. 15.

No. 15.
Letter from Mr. James Jameson, Dublin.

DEAR SIR, *Dublin, 24th January, 1835.*

I had the honour of receiving your letter of the 12th instant, desiring information as to the effect produced by the reduction of the duty on Irish spirits, as well in regard to the diminution of illicit distillation as to the increase of consumption of legal spirits. I trust I shall be pardoned for having so long delayed answering your letter, as in order to enable me to do so in a satisfactory manner I thought it necessary to communicate with persons interested in the trade in spirits in different counties north and south of this city.

I have a great satisfaction in saying that the answers to my inquiries have confirmed the information which I had previously received that the extent of illicit distillation is greatly reduced. I am told in one letter, 'Illicit distillation is much suppressed since the reduction 'of duty; in fact, not one of our customers had made any complaint on this head this year 'as they did last season.' In another I have to mention, 'that all our customers who live 'in the districts where it (illicit distillation) prevailed are decidedly of opinion that it is 'materially reduced; indeed many of them say that it is entirely extinguished.' And in a third letter, 'Illicit distillation is greatly decreased, indeed almost extinct in Louth, and not 'half the quantity of *Potteen* is made in Armagh, Cavan, and Monaghan that was made last 'year.'

In addition to these gratifying accounts from the country I have to add that, although I have made minute inquiry, I have not heard one instance of illicit spirits having been offered for sale in this city. It would seem that the illicit trade has been reduced more rapidly than could have been expected, and it may be confidently hoped that ere long it will be confined to the remote districts from which it was never dislodged. There is no reason to impute this great alteration in the state of the country to any other cause than the reduction of the spirit duty. There is nothing in the state of the corn market to justify any other conclusion, although the last crop of oats was deficient and the price consequently dear as compared with that of the former season. Barley was never so cheap as in October and November last, when the trade was disappearing. It seems to have sprung from the high rate of duty on spirits, and from no other cause whatever.

No. 15.

Letter from Mr. James Jameson, Dublin.

With regard to the consumption of legal spirits, I am not able to speak positively as to the extent to which it may have been increased in this city. Two extensive houses have been prevented from working as usual this season, and one of them only commenced some days ago. The supply of spirits has consequently been smaller than in other seasons up to this moment; but although the quantity in warehouse has notwithstanding increased, my confident belief is that, at a more advanced period of the season, a considerable increase of consumption will be found to have taken place. With respect to other parts of Ireland the question can already be satisfactorily answered. The same accounts which state the diminution of illicit distillation mention that the demand for legal spirits has increased. One says, 'The consumption of legal spirits, since the distillers commenced work this season, has 'most decidedly increased.' Another, 'We have found our demand since the 1st of September 'greatly increased; and, although it has been slacker since Christmas, it is still fair and 'decidedly better than it was last year.' And a third, 'As far as this distillery is concerned, 'the demand for our spirits has much increased. In fact, I do not remember such deliveries 'of spirits as we made in November and December.' These are the reports of practical men on the present state of their business, and they seem to remove all doubt as to the enlarged demand for spirits from the licensed distilleries, and to warrant a confident expectation that as illicit distillation shall disappear the consumption of legal spirits will farther increase.

Any farther information which it may be in my power to afford I shall be happy to communicate, and I remain with much respect, dear Sir,

T. C. Harrison, Esq.
&c. &c. &c.

Your most obedient humble servant,
JAMES JAMESON.

APPENDIX No. 16.

No. 16.

Letter from Mr. Ross J. Smyth, Londonderry.

SIR, *Londonderry, 16th January*, 1835.

In reply to your letter of the 12th instant, I have great pleasure in being able to state, for the information of the Commissioners of Excise Inquiry, that the late reduction of duty has produced a great effect in diminishing the extent of fraud in the licensed distilleries, as well as in checking private distillation; and I conceive that it has operated equally in lessening both these evils, but has not eradicated either, which makes it the more to be regretted that the reduction of duty had not been carried a little further. In this district, the quarter ending the 5th instant has produced 23 per cent. increase in the amount of duty, and 76 per cent. increase on the number of gallons, compared with the duty and quantity brought to charge for consumption in the corresponding quarter of last year, and had the recommendations contained in the Commissioners' Report been acted on by the Board of Excise, and an improved survey under the direction of energetic and competent officers been *established* and *enforced*, I feel confident that the increase of duty would have been very much greater throughout Ireland. The Excise Board, I understand, complain of the difficulty of getting respectable men to fill the situations; but how can they expect it to be otherwise when all promotions and appointments are made objects of patronage, without regard to the moral character or competency of those appointed or promoted, and many clever officers have become careless and indifferent from disgust at the service. As regards the revenue police system, which requires so much improvement, I believe no change has yet been made, and although a few of the active officers have been making some seizures of late, nothing has yet been done to encourage greater exertions, and even the trifling rewards to which the men are entitled from seizures during the last two years are still withheld from them.

By the management of interested parties, on the passing of the Malt Drawback Reduction Bill, a clause was introduced surreptitiously (to which a forced construction has been given) by which a raw-grain distiller is debarred from making malt spirits, unless at the commencement of the year, a season when he cannot have a quantity of malt sufficient for the purpose, unless he hold it over from the previous year; consequently the manufacture of malt spirits, which ought to be encouraged to supply the place of private distillation, is embarrassed by every possible difficulty. In my evidence before the Commissioners I did not enter into the subject of distillery regulations as fully as I could have wished; I therefore take the liberty of again referring to the necessity of making such regulations as would oblige the officers to ascertain, *most accurately*, the gravity of the worts while running from the mash-kieve, and when on the coolers, and to secure the worm-end by means of a close safe, to which no honest distiller can object who is acquainted with the construction of Coffey's safe. I trust the Commissioners will not overlook the frauds that are committed in many breweries by the substitution of raw grain for malt, and I would humbly suggest that half the present malt duty would be more productive to the revenue, and greatly improve the quality of both malt and spirituous liquors, and remove the existing inducement to commit fraud.

I have the honour to be, Sir,
Your most obedient servant,
ROSS J. SMYTH.

T. C. Harrison, Esq.
&c. &c. &c.

129

Appendix No. 17.

No. 17.

Letter from Mr. J. Leathem, Burt Distillery, Londonderry.

Sir, *Burt, 17th January, 1835.*

I have the honour to acknowledge the receipt of your letter of the 11th instant, and am glad to have it in my power to say that the late reduction of the duty on spirits has materially checked illicit distillation in this district, and caused a corresponding increase in the consumption of legal spirits. This I am able to state, as well from the report of persons on whom I can rely, and who have the best opportunities of knowing what is going on in these parts of the county in which illicit distillation chiefly prevails, as from my own knowledge of the increased sales of legal spirits to dealers in those districts. I may also mention that the number of gallons of spirits on which duty was paid at the Excise office in Londonderry, from the 10th October until the 5th January last, exceeds by upwards of 70 per cent. the number of gallons on which duty was paid in the corresponding quarter of last year, and the amount collected, at the duty of 2*s.* 4*d.*, exceeds by upwards of £3,000 the sum collected at the duty of 3*s.* 4*d.* in this quarter last year; and I have no doubt, had the duty been reduced 4*d.* or even 8*d.* per gallon more, there would have been no falling off in the revenue in this district; for such a reduction, with some improvement in the present preventive police force, would, I think, have entirely suppressed illicit distillation, or at least have reduced it to an amount too inconsiderable to be felt. The practice however still exists, though in a diminished degree, and illicit whiskey is yet common in all the neighbouring towns.

As to the effect the reduction of duty may have had in checking frauds in the licensed distilleries I am not able to say any thing from my own knowledge; but it is reported that some distillers are still supplying their customers with a contraband article, and the extreme low price at which legal spirits are sold (in many cases barely equal to first cost) induces me to believe that these reports are well founded. I would respectfully submit to the Commissioners of Inquiry my opinion, that no further probable reduction of duty will entirely prevent frauds in the *licensed* distilleries, unless accompanied by an improved system of regulations and a more efficient survey: a provision for securing and locking the wash-backs and worm-ends appear to me the most essentially necessary additions to the present regulations. The readiest way of committing frauds is by adding saccharine matter to the wash when in a state of fermentation, and the open worm-ends allows an opportunity of taking away the consequent excess produce of spirits. There is at present no effectual check to prevent these things being practised; nor do I well see how there can be any, unless by preventing the distillers from having access to the backs except in the presence of the officer; and it seems most extraordinary that in a system which puts almost every other utensil in a distillery under the Excise lock, these most important ones should have been so long allowed to be open.

I have the honour to be, Sir,
Your obedient humble servant,
J. Leathem.

T. C. Harrison, Esq., Office of Excise Inquiry, 5, Whitehall Place, London.

Appendix No. 18.

No. 18.

Letter from Mr. Dan. Callaghan, Cork.

Dear Sir, *Cork, 14th February, 1835.*

I was favoured in due course with your letter of the 12th ultimo, desiring information as to the effect produced by the reduction of duty on spirits in the last session of Parliament.

I have the pleasure to state to you, that the anticipations which were formed of the good effects of the measure here have been realized. There is now, compared with the two last years, scarcely any illicit distillation; and no evasion whatever of duty in the licensed distilleries in this and the neighbouring district. The illicit distillation was chiefly carried on in the vicinity of Mitchelstown and in the west of Bandon; and I have been assured by competent authority, that it is now very difficult to obtain 'potteen' in either of these districts.

As confirming the general impression which exists here, as I have stated, I subjoin a note of the returns which seven out of eight distillery establishments in this and the Mallow district, who are in the Cork Distillers' Association, have given to me of their sales, from last 1st of September to 1st February, and of their sales in the same period in the preceding twelve months.

This return is of sales in this market for consumption in Ireland, and not of any exported to England. It has been furnished to me voluntarily, as otherwise I could not obtain it, although you may, through the Commissioners of Excise, have the means of checking it. Messrs. Hewitt's distillery had this year a change of proprietors, and the present were unable to give me the sales in the last year. This shews an increase of 225,618 gallons on 481,144; and an increase of revenue, at 2*s.* 4*d.* a gallon, over the 3*s.* 4*d.* duty, of £2,264. 18*s.* I should, however, not ascribe this excess of quantity sold exclusively to the change of the duty; because, as the public were aware of the reduction proposed, the distillers sold very little during the month of August preceding this last return; but, on the whole, I think the exhibit will shew that in this part of Ireland the legitimate trade has been increased, and the revenue not diminished, by the experiment. Had the reduction been made at 2*s.* instead of

No. 18.

r from Mr. Daniel allaghan, Cork.

2*s.* 4*d.*, I am confident its effects in rooting out illicit distillation in other parts of Ireland would have been better, and that it is only by a continuance of a low duty that the revenue can be collected properly, and the expense of Revenue or Excise officers be diminished.

I am, dear Sir,

Your humble servant,

DANIEL CALLAGHAN.

T. C. Harrison, Esq.
&c. &c. &c.

	From 1st September, 1833, to 1st February, 1834.	From 1st September, 1834, to 1st February, 1835.
Murphy	142,409	233,491
Lyons	41,377	75,847
Shee	5,394	13,824
Allman	32,996	39,956
Daly	33,004	58,077
Wise	198,874	238,948
Callaghan	27,090	46,619
	481,144 at 3*s.* 4*d.*	706,762 at 2*s.* 4*d.*
	£80,190. 13*s.* 4*d.*	£82,455. 11*s.* 4*d.*

Appendix No. 19.

AN ACCOUNT of the Number of Imperial Proof Gallons of Malt Spirits distilled by each Distiller under 4 Geo. 4, c. 94, upon which Drawback was payable under 6 Geo. 4, c. 58, and 2 Wm. 4, c. 29; what these Proof Gallons of Spirits were, by each Distiller, under or over two Gallons per Bushel of Malt, if from Malt made from Barley, or the corresponding proportion, if made from Bere or Bigg, used by each Distiller; and the number of Bushels of Malt charged on each Distiller for the Spirits exceeding two Gallons per Bushel if from Malt made from Barley, or the corresponding proportion if from Malt made from Bere or Bigg, in the Years ending 10th October, 1831, 1832, and 1833; and for the Half-Year from 10th October, 1833, separating each Kingdom.

Collection.	Distiller's Name.	Situation of Distillery.	SCOTLAND.														
			Year ended 10th October, 1831.				Year ended 10th October, 1832.				Year ended 10th October, 1833.				Half-Year to 5th April, 1834.			
			Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-8rd if made from Bere or Bigg.		Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-8rd (and after 30th April, 1 Bushel and 7-24ths) if from Bere or Bigg.		Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg.		Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg.		Bushels of Malt charged for the Spirits exceeding the legal proportion.
				Under.	Over.			Under.	Over.			Under.	Over.			Under.	Over.	
Aberdeen	Thomson, Elsmie, and Co.	Gilcomston	17,455	. .	2,997	1,498½	5,417	. .	764	382	. .	. .	. .	. .	3,468	. .	495	247½
	William B. Fisher and Co.	Devanha	27,419	. .	5,769½	2,884¾	21,157	. .	6,340½	3,170¼	19,589	¼	4,948	2,474	13,142	. .	3,147	1,573½
	Henry Ogg and Co.	Strathdee	11,561	3	1,548½	774¼	11,797	. .	2,402½	1,201¼	12,275	¼	2,621½	1,310¾	5,414	. .	1,327	663½
	Reid, Smith, and Co.	Union Glen	21,768	. .	3,693	1,846½	21,548	. .	4,206½	2,103¼	23,314	¼	5,044	2,522	14,042	. .	3,149	1,57·½
	Patrick Still and Co.	South Bridge	4,375	. .	973	486½	1,641	. .	393	196½	3,894	¼	917	458½	2.777	. .	795½	397¾
	Brown and Co.	Glenburn	16,251	8	1,223	611½	15,980	37½	2,572	1,286	18,576	¼	2,326	1,163	7,803	. .	1,223½	611¾
	James Sim	Stoneytown	2,181	½	344	172	1,027	7½	161½	80¾	1,081	9	159½	79¾	523	3	53½	26¾
	Barclay, M'Donald, and Co.	Glenury	22,684	516	448	224	19,381	67	1,156	578	20,683	36	1,659	829½	12,741	. .	1,161	580½
	Broadford Distillery Company	Broadford	6,055	43	83	41½	8,619	. .	1,259	629½	5,074	3	712	356				
	William Anderson and Co.	Barkmill	6,273	4	440½	220¼												
	George Maitland	Aberdeen	514	13½	35½	17¾												
	John Manson and Co.	Strath Meldrum	6,066	. .	918	459	6.399	. .	1,162	581	6,517	. .	1,019	509½	3,268	. .	537	268½
	Ingram, Lamb, and Co.	Glen Garrioch	6,882	. .	825	412½	6,702	. .	1,170½	585¼	7,124	. .	1,031	515½	3,018	. .	463½	231¾
	Francis Robertson	Tulloch	1,599	9	75	37½	1,930	. .	221	110½	1,661	. .	226	113	896	. .	98½	49¼
	James Nicol and Co.	Inverary	5,121	. .	1,101	550½	3,704	. .	814½	407¼	3,430	. .	604	302	2,835	. .	479	239½
	Strachan, Mitchell, and Co.	Money Musk	12,942	. .	1,318½	659¼	12,044	12	1,154	577	11,780	. .	2,180	1,090	9.279	. .	1,541½	770¾
	William Smith.	Jericho	6,112	. .	1,024	512	6,529	20¾	1,017½	508¾	6,292	. .	818½	409¼	4,068	. .	741	370½
	James Connan	Glenlogie	1,996	94½	107½	53¾	1,254	20	92	46	1,568	. .	252	126	594	. .	77	38½
	James Robertson	Lochnager	1,626	28½	64½	32¼	2,417	43¾	197½	98¾	3,121	82½	138	69	1,532	18	58½	29¼
	George Simpson and Co.	Garchory	1,428	77	48½	24¼	1,107½	25	24	12								
	Charles Duncan	Carnnacumline	4,176	23	390½	195¼	5,667	. .	794	397	1,675	15	124½	62¼				
	Craigan, Brebner, and Co.	Glenbughty	6,263	11	565	282½	9,602	114¾	1,008½	504¼	6,833	. .	755½	377¾	3,985	34¼	242	121
	William Grant	Auchmadden	2,342	9	206	103	4,833	1½	828	414	5,015	. .	932	466	2,811	. .	461	230½
	Donald, M'Leod, and Co.	Glenugie	6,280	. .	862	431	6,906	8	1,122	561	7,080	37½	574	287	3,402	20½	249	124½
	John Marshall	Glenside	905	20½	40½	20¼												
	William Simpson	South Bridge	. .	. .	. .	. .	2,886	. .	726	363								
	George Johnston and Co.	Aberdeen	. .	. .	. .	. .	418	56										
	Alexander Dalgarno	Glenside	. .	. .	. .	. .	1,497	53½	95	47½								
Ayr	James Stewart	Paisley	204,123	6,065	1,973	986½	173,268	2,108	7,192	3,596	233,528	2,427	6,479	3,239½	125,322	452	3,074	1.537
	James M'Farlane and Co.	Loan Wells	95,466	3,528	82	41	. .	. .	. .	. .	79,497	1,808	1,957	978½	46,068	43	2,679	1,339½
	Campbell and Mutter	Irvine	4,653	6	120	60												
	Jane Mill	Old Rome	2,240	226	22	11	3,527	231	20	10	5.009	234½	113	56½	3,448	116	71	35½
	Greenock Distillery Company	Greenock	58,782	832	536	268	65,830	271	1,955	977½	59,292	50	3,806	1,903	50,244	335	1,658¼	829¼

AN ACCOUNT of the Number of Imperial Proof Gallons of Malt Spirits distilled, &c. in the Years 1831, 1832, and 1833—continued.

Collection.	Distiller's Name.	Situation of Distillery.	SCOTLAND—continued. Year ended 10th October, 1831. Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd if made from Bere or Bigg. Under.	Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Year ended 10th October, 1832. Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd (and after 20th April, 1 Bushel and 7-24ths) if from Bere or Bigg. Under.	Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Year ended 10th October, 1833. Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Under.	Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Half-Year to 5th April, 1834. Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Under.	Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.
Ayr—continued	William King	Largs	17,994	1,082	59	29½													
	Hugh Barr	Lexwell					3,320	120	182½	91¼	1,906	104							
	James Muir	Barrone Park									4,254	225	245½	122⅜	2,088	69	9	4½	
	Dugald M'Kinlay	Sandbank									3,402	23¼	557½	278¾	1,712	55	61	30½	
	William Ewing	Glenavullen									2,203	132½	120	60	909	43	47½	23¾	
	J. and D. Harvie	Glenfinnart									7,073	10	1,102½	551¼	3,602		629	314½	
	J. and R. Speirs	Lagg									5,689		815	407½	3,560	31	209½	104¾	
	King and M'Millan	Largs									2,650	68	36	18	3,799	29	82	41	
	James Hodge	Glenpatrick													5,809	53	154	77	
Argyle, North	John Stevenson	Oban	6,999		753	376½	9,158	44½	813	406½	14,031	21⅓	2,245½	1,122¾	6,219		850½	425¼	
	Angus M'Innes	Cleigh	3,856	238½	47	23½	3,996	107½	104	52	4,443	79⅜	185	92⅝	1,912	19	73⅛	36⅞	
	John Campbell	Tullich	10,192	39	685	342½	10,103	9	1,492	746	11,492	133¼	1,545½	772⅜	7,119		914½	457¼	
	M'Donald and M'Donald	Ben Nevis	4,226	63	140	70													
	Alexander Stewart and Co.	South Dale	1,063	60½	1½	¾	2,853	221½	50½	25¼	2,934	493⅔	6	3					
	John Sinclair	Tobermory	8,237	34	765	382½	8,978	15½	1,443½	721¾	7,629	74	553½	276¾	6,298	23½	456	228	
	John M'Donald	Ben Nevis					5,351	24½	502	251	8,209	500	94	47	4,195	249½	145½	72¾	
	James Taylor	Ballure					2,760	86¾	70	35									
	Hugh M'Askill	Carbose					5,156	377½	89½	44¾	12,763	944¼	214	107	5,035	1,126¼			
	Duncan M'Intire	Ballure													2,369		347½	173¾	
	Thomas Knox	South Dale													318	28¾			
	Stornoway Distillery Company	Stornoway									14,035	873½	633	316½	8,402	763¾	110	55	
Argyle, South	Henry Hoey and Co.	Glen Gilp	11,928	9	1,251	625½	12,119	168½	1,014½	507¼	17,101		1,499½	749¾	8,616		866	433	
	Angus M'Vicar	West Tarbet	541	19	27½	13¾													
	Lamb, Colville, and Co.	Kinloch	18,788	47	656½	328¼	20,245		2,226½	1,113¼	26,814		4,112	2,056	13,242		1,846	923	
	Kirkwood, Taylor, and Co.	Meadowburn	23,643	285	1,089	544½	25,600	551½	2,177½	1,088¾	28,542	72¼	2,552	1,276	13,671		1,593½	796¾	
	Colville, Beith, and Co.	Longrow of Campbeltown	11,119	65	373½	186¾	14,632		2,179½	1,089¾	16,161		2,888⅛	1,444¼	7,756		1,432½	716¼	
	Duncan M'Kinnon	Argyle Distillery	8,496	296½	34	17	9,099	239½	286	143	11,460	36¾	672⅛	336¼	4,755		387	193½	
	Colville, Beith, and Co.	Campbeltown	10 278	161	170	85	11,694	26	780	390	15,452		2,431½	1,215¾	7,042		1,029½	514⅜	
	Wylie, Mitchell, and Co.	Ricclachan	27,895	1,369	32	16	29,995	421½	1,518½	759¼	38,377	138¼	1,767½	883¾	21,426		1,069	534½	
	David Colville and Co.	Dalarnan	26,212	255½	492	246	30,225		3,203½	1,601¾	28,502	22	2,791½	1,395¾	14,032		1,527½	763¾	
	John Beith	Kintyre	15,814	149⅓	606½	303¼	20,306		2,771½	1,385¾	24,482		3,001	1,500½	11,494		1,367½	683¾	
	Daniel M'Taggart and Co.	Highland	28,113	938½	934	467													
	Peter Stewart and Co.	Campbeltown	18,982	907½	160	80	20,523	92¾	1,901	950½	30,840	265¾	1,781	901½	15,368	81¾	1,183½	591¾	
	M'Murchy, Ralston, and Co.	Burnside	23,002	439	260	130	27,328	7	2,475	1,237⅓	27,060	2¼	1,871½	935¾	14,404		1,766	883	
	A. and R. M'Murchy and Co.	Loch Head	23,075	602	223	111½	19,617	136	1,441	720½									
	M'Murchy and Ralston	Glen Ramskill	14,507	289½	294½	147¼	10,723		818	409									
	Andrew and Montgomery	West Highland	8,723	632	49	24½	12,529	321	223½	111¾	14,629	315¼	341½	170¾	8,212	47¾	323	161½	
	Gilkison, M'Kersie, and Co.	Lockside	13,606	374	156	78	21,025	1	1,667	833½	25,795		2,515	1,257½	12,934		1,640	820	
	James Muir	Barrone Park	3,889	274	173	86½	4,201	74	158½	79¼									

	William Ewing	Glenavullen	3,105	369½	46	23	1,876	135	111	55½								
	Peter Harvie	Glenfinnart	6,128	329	106	53	6,109	113	276	138								
	John Spiers	Lagg	2,561	7½	218	109	4,568	36½	241½	120¾								
	Dugald M'Kinlay	Sandbank	1,715	3½	124	62	937	16	41½	20¾								
	Malcom M'Neill	Lossett	17,251	711½	66	33	22,216	596½	1,319½	659¾	22,503	222¼	289	144½	11,214	133	449½	224¾
	Thomas Pattison	Newton	6,238	717½	7½	3¾	8,604	68	233½	116¾	14,725	121¾	877	438½	8,049	197	86	43
	John Simson	Bowmore	15,022	655	326	163	18,706	387	1,806½	903¼	21,032	36	1,821½	910¾	12,178	224¼	181	90½
	John Johnston	Tallant	4,295	184	31½	15¾	4,551	200	257½	128¾	7,346	39	335	167½	4,297	72	32	16
	John Sinclair	Mullendry	2,865	274½	18	9												
	George Montgomery	Octomore	6,282	10	307	153½	6,691	1¼	522	261	7,138	29½	509	254½	3,906	124¾	51½	25¾
	John Johnston (1st)	Lagavullen	12,544	1,045½	14½	7¼	7,311	269	141½	70¾	11,141	270¾	314½	157¼	5,158	533¾		
	John Johnston (2d)	Lagavullen	5,961	144	162	81	14,103	316¾	437½	218¾	12,943	417¾	291	145½	4,000	266	22	11
	Thomas M'Kay	Port Ellen	6,258	170	173	86½												
	Donald Johnston	Laphroaig	5,052	275	96½	48¼	6,575	175¾	187	93½	9,484	170¼	782	391	5,085	279¾	106½	53¼
	Colin Campbell	Port Charlotte	7,837	204½	315	157½												
	John M'Dougal	Ardbeg	11,190	560½	286	143	17,740	1,338¾	1,036	518	22,743	784¾	958	479	9,379	321½	416	208
	Donald M'Eachern	Daill	7,124	326	10	5	6,584	333¾	150½	75¼	3,653	340¾	84½	42¼	2,670	143¾	28	14
	William Abercrombie	Jura	11,936	155	346	173	10,951	409¾	789	394½								
	John Morrison and Co.	Port Ellen	12,382	31	1,163	581½	21,473	40	2,367	1,183½	27,988	216	1,971½	985¾	16,378	776	643½	321¾
	John M'Alister	West Tarbert	. .	. .	. .	. .	296	7	14½	7¼								
	M'Lennan and Grant	Highland	. .	. .	. .	. .	33,301	38	3,505½	1,752¾	34,784	93	3,211	1,605½	18,628	. .	1,805	902½
	John Beith, jun., and Co.	Lochgilphead	. .	. .	. .	. .	11,064	28	1,772	886	14,639	. .	2,410	1,205	7,882	. .	1,050½	525¼
	M'Lennan and Grant	Port Charlotte	. .	. .	. .	. .	2,770	263½	34½	17¼								
	Archibald Fletcher	Jura	. .	. .	. .	. .	1,843	78	10½	5¼	11,333	36	1,074	537	6,995	16½	633⅛	316¾
	Harvey and Hunter	Mossfield	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	2,555	. .	444½	222¼
	Edward Ralston	Broombrae	. .	. .	. .	. .	. .	. .	. .	. .	5,199	182½	227	113½	5,145	8¾	457½	228¾
	William Taylor and Co.	Lochhead	. .	. .	. .	. .	. .	. .	. .	. .	25,936	37½	2,205½	1,102¾	14,370	. .	2,347	1,173½
	Stewart, Galbreath, and Co.	Campbeltown	. .	. .	. .	. .	. .	. .	. .	. .	15,316	. .	1,617½	808¾	12,952	. .	1,261½	630¾
	Reid and Colville	Dalentober	. .	. .	. .	. .	. .	. .	. .	. .	26,786	70¼	1,741½	870¾	15,890	. .	1,434½	717¼
	George M'Lennan	Port Charlotte	. .	. .	. .	. .	. .	. .	. .	. .	20,616	621	863½	431¾	9,022	326½	200½	100¼
	Harvey and M'Millan	Campbeltown	. .	. .	. .	. .	. .	. .	. .	. .	6,001	231¾	107½	53¾	5,876	198½	79	39½
	Tempelton, Fulton, and Co.	Drumore	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	7,310	85¾	293½	146¾
	M'Taggart and Henderson	Union	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	7,066	. .	835½	417¾
Caithness	Hector Munro	Stromness	1,465	18	67	33½												
	Thomas Fraser	Kirkwall	840	. .	15	7½												
	Robert Borwick and Co.	Highland Park	7,626	218½	175	87½	8,213	8	224	112	7,143	174	134	67	2,207	53	5½	2¾
	James Blackie	Stromness	869	2½	52½	26¼												
	James Drever	Kirkwall	2,632	22	155	77½	4,693	10	172½	86¼	4,084	. .	303	151½	3,536	. .	303	151½
	Alexander Brodie	Thurso	1,599	. .	103½	51¾												
	William Smith	Wolfburn	12,731	60	1,224½	612¼	18,106	. .	3,680½	1,840¼	16,512	29	1,747½	873¾	13,066	. .	1,405	702½
	John Ivrach and Co.	Todholes	4,436	1	423	211½	7,211	. .	742½	371¼	6,414	53	283½	141¾	4,071	3	213½	106¾
	John M'Donald and Co.	Field	2,851	67	75½	37¾	5,401	116	498½	249¼	166	1½	10	5				
	J. and G. Sutherland	John O'Groats	2,445	. .	265½	132¾	3,315	. .	381½	190¾	2,893	57¾	140½	70¼	1,369	. .	110	55½
	J. and J. Swansons	Gerston	3,024	. .	262½	131¼	3,455	25¾	362½	181¼	2,782	33	144	72	1,862	3½	162	81
	Alexander Campbell	Libster	584	31½	24½	12¼												
	James Henderson and Co.	Pulteney	22,710	29	3,251	1,625½	28,629	½	5,528½	2,764¼	28,968	. .	5,018	2,509	13,708	13¾	1,977	988½
	James Leith	Bowertower	1,557	193	2½	1¼												
	David Robertson	Thurso	2,615	63½	71½	35¾	6,051	52	422	211	5,206	383	78½	39¼	2,862	200½	16½	8¼
	Margaret Crookshank	Stromness	. .	. .	. .	. .	1,538	3	132½	66¼	1,737	42	64	32	1,839	98	20	10
	Alexander Simpson and Co.	Helmsdale	. .	. .	. .	. .	13,660	115	287	143½	13,741	366	275	137½	5,932	542	40	20
Dumfries	John and Thomas M'Lelland & Co.	Bladnoch	26,197	1,793	160	80	29,152	384	1,422	711	32,584	1,333	449	224⅓	20,607	298	1,839	919½
	Langholm Distillery Company	Langholm	9,211	329	78	39	3,316	. .	280	140								
	John Findlay	Bank	4,801	234	73	36½	5,862	192	282	141	8,314	227	147	73½	7,138	129	77	38½
	Kennedy and Co.	Langholm	. .	. .	. .	. .	16,867	102	1,083	541½	26,190	23	2,465	1,232½	14,413	172	805	402½
Edinburgh	James Haig and Son	Sunbury	255,348	1,984	1,898	949	305,234	1,053	3,407	1,523½	395,763	375	8,230	4,115	275,233	. .	4,233	2,116½

AN ACCOUNT of the Number of Imperial Proof Gallons of Malt Spirits distilled, &c. in the Years 1831, 1832, and 1833—continued.

SCOTLAND—continued.

Collection.	Distiller's Name.	Situation of Distillery.	Year ended 10th October, 1831.				Year ended 10th October, 1832.				Year ended 10th October, 1833.				Half-Year to 5th April, 1834.			
			Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd if made from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd if made from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd (and after 20th April, 1 Bushel and 7-24ths) if from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd (and after 20th April, 1 Bushel and 7-24ths) if from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.
Elgin	Young and Robertson	Manbeen	22,196	565	433	216½	20,238	254	624	312	22,666	171	437	218½	13,121	. .	1,421	710½
	Pearcy and Bain	Milton Duff	13,421	360	281	140½	10,445	166	269	134½								
	Peter Brown	Linkwood	16,950	198	1,180	590	16,408	. .	1,872	936	14,425	2	1,063	531½	6,383	12	395	197½
	I. and J. Bennett and Co.	Engie	3,472	189	15	7½	3,644	60	174	87	3,329	157	38	19				
	John M'Innes	Dandaleith	5,607	219	98	49	6,690	. .	878	439	6,326	. .	726	363	3,289	. .	294	147
	Alexander Reid	Macallan	6,649	163	210	105	6,652	85	281	140½	6,803	211	204	102	3,942	44	102	51
	John Cumming	Cardow	1,644	120	54	27	2,181	114¾	142½	71¼	1,820	112½	48	24	1,203	12½	65	32½
	Sutherland and Co.	Mills of Forres	12,579	35	502	251	6,415	95	274	137								
	William Paul	Kilnflat	6,514	349	83	41½	5,775	144	107	53½	8,849	492	85	42½	4,605	40	303	151½
	John Wilson	Tochineal	18,124	690	262	131	13,358	177	375	187½								
	Robert Marquis	Portsoy	9,027	268	185	92½	7,930	104	714	357	7,292	28	748	374	4,226	. .	282	141
	James M'Killigan and Co.	Mill of Banff	9,863	566	234	117	11,163	103	867½	433¾	10,729	511	28	14	5,695	3	118	59
	Alexander Scott	Montblairy	28,391	630½	1,051	525½	22,192	5	3,188½	1,594¼	18,705	43	1,966½	983¼	14,519	. .	2,020½	1,010¼
	James Hepburn and Co.	New Byth	4,167	. .	432	216	4,337	19	527	263½	4,708	7	316	158	2,465	. .	243	121½
	Thomas Gordon	Corn Cairn	2,680	114	8	4												
	James M'Gregor	Balmenach	4,295	60	255½	127¾	4,505	85	178½	89¼	5,206	50¾	275½	137¾	2,810	6¼	201	100½
	Alexander Rose	Balintomb	3,033	66	138	69												
	George Smith	Drumin	7,829	208	255	127½	10,997	. .	1,978½	989¼	9,867	56	1,534	767	5,507	3½	704½	352¼
	William Grant	Glenlivat	2,717	106	192	96	5,973	. .	1,638½	819¼	6,939	. .	1,495½	747¾	3,198	7¾	446½	223¼
	James Gordon	Aberlom House	18,128	80	1,038	519	21,711	. .	2,221	1,110½	17,121	47¾	3,241	1,620½				
	Huntly Distillery Company	Perrie's Mill	227,47	9	7,090	3,545	27,383	. .	1,807	903½								
	James Taylor	Cabrach	6,169	. .	1,324	662												
	Arthur and Thomas Gregory	Mortloch	. .	. .	. .	. .	. .	. .	. .	. .	5,673	. .	519	259½	6,912	. .	792	396
	William Martin	Burnside	. .	. .	. .	. .	. .	. .	. .	. .	392	50	14	7	656	25	19	9½
	Walker and Grant	Aberlom	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	7,927	. .	903	451½
	James Robertson	Pamnavan	5,200	. .	844	422	6,108	. .	1,283	641½	6,356	. .	839½	419¾	3,100	. .	446	223
	Glendronach Distillery Company	Glendronach	38,352	. .	9,432	4,716	37,050	. .	8,737	4,368½	36,266	. .	8,333	4,166½	21,309	. .	5,175	2,587½
	James Smith	Buck	4,540	19	612½	306¼	3,829	. .	584	292	1,256	. .	173½	86¾				
	William Longmore and Co.	Milton	6,585	. .	1,456½	728¼	7,203	. .	1,847	923½	10,164	93½	613½	306¾	6,979	74	239	119½
	John and James Farquharson	Crook's Mill	2,733	33½	248	124	4,145	2½	454½	297¼	4,143	292½	109½	54¾	2,732	10¾	205	102½
	Gordon and Co.	Mortloch	10,152	. .	2,805	1,402½												
	James Gordon	Balintomb	. .	. .	. .	. .	2,040	118½	129	64½	4,733	174½	601¼	300¾	1,304	59	94½	47½
	John Taylor	Cabrach	. .	. .	. .	. .	5,781	. .	1,218½	609¼	5,816	. .	1,155½	577¾	3,179	. .	531½	265¾
	Alexander Wilson	Tochineal	. .	. .	. .	. .	. .	. .	. .	. .	13,811	213	464	232	7,244	6	730	365
	Reach and Co.	Mills of Forres	. .	. .	. .	. .	. .	. .	. .	. .	9,584	194	250	125	5,103	148	67	33½
	John Robertson and Co.	Perrie's Mill	. .	. .	. .	. .	. .	. .	. .	. .	29,067	. .	1,197	598½	16,823	31	668	334
	Elizabeth Smith	Buck	. .	. .	. .	. .	. .	. .	. .	. .	1,754	50	103½	51¾				
	John Cook	Newseat	. .	. .	. .	. .	. .	. .	. .	. .	1,462	1	168½	84¼	3,748	. .	902	451
	Andrew Pearcy	Milton Duff	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	3,819	1	396	198
Fife	John Haig	Cameronbridge	165,007	3,578	642	321	162,072	1,244½	16,161½	8081¼	179,664	2,512½	1,168	584	93,147	3,679¼	414	207
	Robert Spears and Son	Kirkaldy	48,581	185	2,973	1,486½												

	Alexander Bonthron	Auchtermuchty	9,000	366	16	8	8,015	230	61	30½	9,311	518	19	9½	6,601	152	69	34½
	William Young and Co.	Grange	128,796	1	9,772½	4,886¼	147,746	. .	12,185½	6,092¼	166,437	341	8,863½	4,431¾	107,834	. .	5,506	2,753
Glasgow	Walter Stewart, jun., and Co.	Kenny Hill	6,791	48	39	19½												
	John Harvey and Co.	Yoker	124,444	3,124	1,802	901												
	John Mitchell and Co.	Anderston	80,679	5,064½	648	324	99,131	1,924½	2,321½	1,160¾	106,801	1,327	2,398	1,199	59,226	27	1,523	761½
	James Drysdale	Wellfield	9,491	890	13	6½	11,626	302	257	128½	1,024	. .	80	40				
	John Carnie and Co.	Barrowfield	46,805	2,065	675	337½	72,294	7,917	227	113½	89,282	4,690	982	491	50,781	848	873	436½
	James Kay	Milend	12,663	733	280	140	5,886	219	265	132½								
	Patrick Thomson	Calton	8,851	336½	253	126½	12,277	11½	979	489½								
	Glasgow Distillery Company	Dundas Hill	127,262	5,559½	672	381	89,181	1,606	3,237	1,618½								
	David Hay	Woodside	31,387	889	124	62	25,948	731	131	65½	41,096	935	247	123½	27,492	355	817	408½
	Charles and David Gray	Gorbals	146,914	1,472	4,771½	2,385¾	151,559	1,300	7,798	3,899	163,749	133	9,686	4,843	84,652	. .	6,352	3,176
	James Thomson	Gorbals	64,285	2,401½	758½	379¼	50,958	44	3,234	1,617	63,666	. .	5,502	2,751	52,073	. .	3,849	1,924½
	Robert Reid	Castle Hill	12,961	324	329	164½	10,050	. .	914	457	5,014	. .	394	197				
	George Connell	Baltron	5,618	175	47	23½												
	Jane M'Gregor	Little Mill	44,086	2,550	82½	41¼	44,309	1,254	1,612	806	47,260	251	1,453½	726¾	22,067	61	925½	462¾
	John Lang	Dumbarton	7,770	239	307	153½	10,317	328	173	86½	11,238	213	429	214½	6,198	17	423	211½
	John Hart	Auchintosher	4,936	214	90	45	9,896	79	371	185½	16,434	220	482½	241¼	8,415	. .	1,136	568
	John and William Harvey and Co.	Yoker	. .	. .	. .	. .	145,099	3,973	4,671	2,335½	175,745	369	12,465½	6,232¾	88,862	141	3,869	1,934½
	Alexander Graham	Tambowie	. .	. .	. .	. .	12,315	52	471	235½	11,923	91	304	152	8,283	27	274	137
	John Morison	Milton	. .	. .	. .	. .	37,424	842	858	429	49,989	342	1,783	891½	34,267	. .	3,795	1,897½
	Andrew and James Stein	Helensburgh	. .	. .	. .	. .	2,038	77	21	10½	9,387	157	578	289	6,828	29	329	164½
	Allan and M'Alpan	Calton	. .	. .	. .	. .	. .	. .	. .	. .	50,855	91	2,612	1,306	31,397	69	2,666	1,333
	James Russell	Wellfield	. .	. .	. .	. .	. .	. .	. .	. .	16,274	529	261	130½				
	Joseph Paul	Gairloch	. .	. .	. .	. .	. .	. .	. .	. .	3,678	175	97	48½	2,269	76	65	32½
	James Guild, jun.	Wellfield	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	6,852	. .	852	426
	James Dickson	Milend	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	1,044	. .	84	42
	Coventry and Belsland	Camlachie	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	9,313	171	356	178
Haddington	Archibald Dunlop	Westgate	153,768	1,354	1,082	541	99,825	470½	1,902	951	17,779	102	673	336½				
	John Brodie, jun.	Nungate	31,986	533	551	275½	. .	. .	. .	. .	34,021	227	1,590	795	21,204	4	1,206	603
	William and James Aitchison	Fisherrow	66,216	202	3,652	1,826	57,314	. .	6,075	3,037½	80,137	. .	8,231	4,115½	46,529	5	5,566	2,783
	H. F. Cadell and Co.	Preston Pans	31,136	115	2,837	1,418½	34,739	8	3,163	1,581½	54,059	. .	5,895	2,947½	32,521	12	3,277	1,638½
	J. and G. Rate	Milton	21,642	7	459	229½	27,161	. .	2,637	1,318½	33,198	69	2,619	1,309½	18,437	. .	1,885	942½
	Mason and Nichol	Kelso	21,527	631	62	31	21,517	99	1,008	504	22,438	2	1,548	774				
	Alexander Ross and Co.	Lasswade	42,274	250	2,993	1,496½	46,580	41	4,595	2,297½								
	William and James Aitchison	St. Clement's Wells	. .	. .	. .	. .	37,226	. .	5,298	2,649								
	John M'Nab and Co.	Lasswade	. .	. .	. .	. .	. .	. .	. .	. .	34,764	. .	2,724	1,362				
	John Mason	Kelso	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	18,607	. .	2,255	1,127½
Inverness	M'Donald, Leslie, and Co.	Millburn	38,404	1,287	331	165½	27,917	887	484	242								
	William Fraser	Brackla	38,230	726	156	78	36,347	739	886	443	36,924	1,048	612	306	20,206	1,247	43	21½
	John Stirling	Fortrose	24,794	193	287	143½	20,577	344	159	79½	20,965	232	197	98½	10,844	104	148	74
	James Sutherland	Dores	26,253	2,695	28	14	27,766	1,113	513	256½	33,150	1,161½	290	145	17,937	293	316½	158¼
	Donald Fraser	Inverness	2,300	107	13	6½	2,422	139	13	6½	1,760	153	3	1½				
	George Andrews	Braelangwell	7,950	356	34	17	8,769	349	38	19	10,611	266	105	52½	5,304	135	51	25½
	Hugh Munro	Teaninich	27,816	2,847	47½	23¾	24,519	221	480	240	23,903	143	1,720½	860¼	17,137	144	1,215	607½
	James Rose	Seafield	714	6														
	Thomas Houston	Baddanoch	4,715	156	17	8½	1,410	26	86	43								
	James Harper	Clynelish	3,089	737	26	13	2,942	409	33	16½	2,338	56	84	42				
	Alexander Simpson and Co.	Helmsdale	18,773	344	659	329½												
	John Ross and Co.	Balblair	8,418	814	12	6	. .	. .	. .	. .	. .	. .	. .	. .	5,220	340	14	7
	Roderick Campbell	Drumchardney	1,558	49	51	25½	1,615	23	28	14	1,869	21	80	40	760	26	16	8
	Alexander M'Callum	Phossachy	424	106														
	John Clark and Co.	Fort Augustus	2,465	130	12	6												
	M'Donald and Co.	Millburn	. .	. .	. .	. .	8,370	289	19	9½	37,690	878	558	279	18,921	196	269	134½
	Andrew Ross	Balblair	. .	. .	. .	. .	9,211	515	26	13	8,573	558	105	52½				

AN ACCOUNT of the Number of Imperial Proof Gallons of Malt Spirits distilled, &c. in the Years 1831, 1832, and 1833—continued.

SCOTLAND—continued.

Collection.	Distiller's Name.	Situation of Distillery.	Year ended 10th October, 1831.				Year ended 10th October, 1832.				Year ended 10th October, 1833.				Half-Year to 5th April, 1834.			
			Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1 3rd if made from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1 3rd if made from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd (and after 20th April, 1 Bushel and 7-24ths) if from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd (and after 20th April, 1 Bushel and 7-24ths) if from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.
Inverness—continued	Donald M'Donald	Fort Augustus	. .	. .	. .	. .	. .	. .	. .	. .	2,609	259	2	1	1,816	72	16	8
	James Winks	Inverness	. .	. .	. .	. .	. .	. .	. .	. .	1,499	176	23	11½				
	Andrew Ross	Clynelish	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	4,577	550	19	9½
Linlithgow	A. and J. Dawson	St. Magdalen	92,397	1,165½	5,620½	2,810¼	86,315	142¼	7,87?½	3,936¼	103,619	97	7,146	3,573	55,845	154	3,650	1,825
	John Grieve	Boness	2,728	484	. .	. .	2 701	123	92	46	3,120	45	213	106½	1,923	. .	121	60½
	Andrew Vannan	Boness	33,515	403	1,606	803	35.795	79	2,274	1,137	42,219	. .	4,259	2,129½	34,720	84	2,554	1,277
	James and William Reid	Glenmavis	38,058	2.888	10	5	34,400	1,631	5	2½	2,299	279						
	Andrew Stein and Co.	Kirliston	128,737	2,694	2,325	1,162½												
	Buchan and Co.	Ratho Hall	13,604	236	507½	253¾	16,143	289¼	579½	289¾	21,733	281	692½	346¼	15,037	124½	361¼	180¾
	John Stark	Camelon	9,234	83	265	132½	10,944	14	468	234	13,689	35	972	486	10,060	59	599	299½
	John Henderson and Co.	Holland Bush	2,355	285														
	Daniel M'Farlane and Co.	Bankier	40,346	31	513	256½	38,297	. .	1,753	876½	34,354	28	1,784	892	14,945	. .	1,103	551½
	M'Gowan and Watson	Bonny Muir	14,195	554	514½	257¼	231	. .	43½	21¾								
	Andrew Hamilton	Gill	2,372	111	45	22½	2,740	39	53	26½	5,598	171	51	25½	4,255	85	58	29
	Neil Buchanan	Kirkfield	1,539	271	. .	. .	662	132										
	John Stein	Glendown	4,031	17	414	207												
	John Baillie	Airdrie	45,265	2,869	174	87	39,967	557	1,926	963	. .	. .	. .	. .	24,510	100	1,250	625
	Reid and Louden	Calder Cruix	14,058	569	137	68½	13,000	271	431	215½	14,785	266	285	142½	6,339	. .	561	280½
	Patent Distillery Company	Kirkliston	. .	. .	. .	. .	68,317	910	3,377	1,688½	65,644	1,959	979	489½				
	Andrew and J. Grosart	Bonnymuir	. .	. .	. .	. .	7,020	16	590	295	26,769	. .	2,829	1,414½	14,940	. .	1,848	924
	John Stein and Co.	Wilsontown	. .	. .	. .	. .	. .	. .	. .	. .	5,173	. .	781	390½				
	William Stein	Kirkfield	. .	. .	. .	. .	. .	. .	. .	. .	2,251	44	45	22½	5,314	7	570½	285¼
	Andrew Philp	Kirkliston	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	14,931	207	498	249
	John M'Nab	Glenmavis	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	20,930	102	1,254	627
	Robert Strachan	Wishaw	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	17,917	773	306	153
Montrose	Guthrie, Martin, and Co.	Brechin	57,502	246	3,888	1,944	53,235	. .	5,107	2,553½	61,820	119	7,897	3,948½	40,610	. .	5,066	2,533
	David Scott	Glencadan	11,953	130	923	461½	10,404	19	1,103	551¼	10,005	. .	1,125	562½	6,727	. .	727	363½
	James Stuart and Co.	Fetter Cairn	9,777	495	36	18	10,305	12	621	310½	11,445	1	934	467	6,656	. .	370	185
	Robert Johnston	Balleid	10,487	407	128	64	5,371	320	23	11½								
	Alexander Fraser	Pittermuck	6,368	416	18	9	8,550	227	191	95½	13,370	417	467	233½	8,915	466	21	10½
	John Bruce and Co.	Balleid	. .	. .	. .	. .	. .	. .	. .	. .	13,804	690	72	36	10,828	229	137	68½
Perth	William Eadie	Dunning	9,433	1,179	56	28	6,959	493	4	2	8,309	407	230	115	5,225	27	204	102
	Gilles M'Pherson	Luncarty	810	102	. .	. .	1,173	107	. .	. .	426	14	24	12				
	Archibald M'Lean and Co.	Pitilie	6,178	485	9	4½	6,884	269	35	17½	8,544	323	35	17½	4,506	98	46	23
	William M'Farlan and Co.	Grandtully	9,647	86	323	161½	1,532	. .	38	19								
	Duncan M'Donald and Co.	Camsarnie	5,515	97	174	87	4,181	22	371	185½								
	John M'Laggan and Co.	Tiggermack	2,346	228														
	David M'Martin and Co.	Pitcastle	5,533	260	27	13½	3,897	139	10	5	4,762	107	121	60½	2,822	27	61	30½
	Alexander Thomson and Co.	Blackhill	7,708	285	97	48½	9,525	155	146	73	11,051	26	381	190½	5,926	5	157	78½

	John Menzies and Co.	Coshieville	4,021	402	25	12½	4,451	175	42	21	5,064	161	127	63½				
	Hosea P. Jamieson	Logierait	5,302	54	196	98	5,795	60	375	187½								
	James Robertson and Co.	Ballechin	13,618	707	51	25½	13,258	259	285	142½	16,082	178	414	207	7,682	54	242	121
	John Reid and Co.	Keltneyburn	2,547	323	. .	. .	2,433	263										
	Peter M'Intosh	Aberfeldy	1,278	172	. .	. .	1,956	161	1	½								
	Alexander M'Dougall and Co.	Ardtalnaig	2,464	. .	527½	263¾	6,135	2¼	1,138	569								
	David M'Intyre and Co.	Haugh	5,263	248	63	31½	5,959	52	445	222½	6,784	118	230	115	3,993	57	102	51
	James Duff and Co.	Tullymet	5,485	443	. .	. .	7,003	262	221	110½	7,803	39	294	147	4,006	28	176	88
	Charles M'Lagan and Co.	Kilmorick	17,188	914	80	40	19,494	1,558	44	22	22,505	656	299	149½	13,983	95	582	291
	William Reid and Co.	Braes of Tullymet	10,241	218	271	135½												
	Alexander Forbes	Tullymet	8,495	272	49	24½	9,686	83	345	172½	11,073	4	465	232½	6,213	4	217	108½
	Robert Stevenson	Croft	16,176	2,178	. .	. .	6,506	306	30	15								
	John Robertson	Stralochy	10,147	74	323	161½	10,817	118	299	149½	9.548	8	460	230	7,530	16	596	298
	Peter Fraser and Co.	Pitlochrie	15,672	434	268	134	16,288	466	442	221	16,866	247	519	259½	8,229	56	385	192½
	James Scott and Co.	Lettochbeg	6,071	317	146	73	7,278	466	110	55	11,077	183	234	117	5.749	171	166	83
	Donald Campbell and Co.	Balnacraig	7,614	467	117	58½	7,769	244	191	95½	10,539	69	524	262	5,806	111	323	161½
	Charles Duff and Co.	Tomdachoil	6,809	423	64	32	7,684	249	169	84½	9,874	445	129	64½	5,343	152	97	48½
	James M'Leish and Co.	Strathband	7,656	584½	60	30	5,845	317	32	16								
	Alexander and James Young	Bankfoot	6,814	87	211	105½	6,980	99	141	70½	6,062	24	224	112	3,061	14	111	55½
	James Baxter	Currylea	10,915	738	17	8½	11,548	82	278	139	12.621	129	336	168	9,083	70	217	108½
	John M'Leish	Barkmill	4.563	134	105	52½	5.706	265	131	65½	4,869	337	12	6	2,689	151	48	24
	Andrew Bannerman	Tullibardine	56,900	4,544	. .	. .	73,594	148	3,350	1,675	87,042	248	3,698	1,849	57,717	139	3,460	1,730
	John Drummond and Co.	Hosh	19,341	1,451	. .	. .	18,554	360	372	186	21,639	182	865	432½	12,998	8	802	401
	Thomas M'Innes	Oxer Hill	14,414	1,300	. .	. .	14.900	359	165	82½	19,093	455	216	108	12.950	44	336	168
	John Comrie and Co.	Fintalich	33,116	2,293	29	14½	36,955	921	262	131	39,281	454	743	371½	26,006	143	753	376½
	Alexander M'Isaac	Tullybanacher	11,805	287	16	8	13,766	618	32	16	14,424	106	266	133	11.079	261	96	48
	Peter Comrie	Dargill	18,867	399	70	35	17,796	281	293	146½	19,962	272	398	199	10,841	11	436	218
	Andrew Bannerman	Sheriff Muir	21,713	290	139	69½												
	Elizabeth Philips and Son	Glen Turret	14,160	191	285	142½	18,041	149	616	308	24,552	61	819	409½	15,577	35	494	247
	Lawrence Drysdale	Turret Bank	4,892	48	158	79												
	Alexander Sim and Co.	Braes of Tullymet	. .	. .	. .	. .	10,542	59	623	311½	11,541	2	739	369½	6,175	15	394	197
	Archibald Menzies and Co.	Tiggermack	. .	. .	. .	. .	1,553	259	. .	. .	2,552	314	. .	. .	1,773	186	9	4½
	Alexander Duff	Grandtully	. .	. .	. .	. .	4,592	19	57	28½	1,009	41						
	Robert Stewart	Muirheadstone	. .	. .	. .	. .	1,702	24	46	23	2,634	101	57	28½	1,544	75	5	2½
	Charles Douglas and Co.	Dunkeld	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	8,143	12	605	302½
	Donald Crerar and Co.	Lochtayside	. .	. .	. .	. .	. .	. .	. .	. .	7,541	. .	1,269½	634¾	4,740	. .	846½	423¼
	John Stewart and Co.	Grandtully	. .	. .	. .	. .	. .	. .	. .	. .	7,524	62	146	73	5,209	11	202	101
	Robert M'Farlan	Strathbrand	. .	. .	. .	. .	. .	. .	. .	. .	6,924	161	81	40½	4,162	24	42	21
	John Stewart	Grandtully	. .	. .	. .	. .	. .	. .	. .	. .	540	. .	6	3				
	Alexander Livingston and Co.	Camsarnie	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	109	11		
	Colin Menzies and Co.	Coshieville	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	2,656	41	77	38½
Stirling	M'Pherson and M'Naughton	Denny	31,243	1,794½	199	99½	35,181	748	898	449	36,550	30	2,300½	1,150¼	17,698	70	1,297	648½
	John Mowbray	Cambers	254,263	1,233	7,628	3,814	256,464	. .	30,084	15,042	278,315	107	28,314	14,157	131,642	72	12,858	6,429
	John Philp and Son	Dolls	83,140	65	2,775	1,387½	48.278	3	1,329	664½	57,683	. .	1,583	791½				
	John Cassels, jun., and Co.	Easter Kipp	117,325	1,422	2,600½	1,300¼	104,726	556¾	3,071½	1,535¾	111,728	183¾	5,100½	2,550¼	56,803	22	3,005	1,502½
	James Cowan and Co.	Fintry	59,324	2,676	612	306	65,119	1,241¼	954	477	73,815	183	3,686	1,843	38,170	. .	826	413
	John Morrison	Arngibbon	26,498½	1,936½														
	Andrew Chrystal and Co.	Dasherhead	11,805	135	128	64												
	John Stein and Co.	Clackmanan	281,136	1,758	19,676	9,838	105,821	. .	9.209	4,604½	101,994	. .	9.238	4,619	56,055	. .	7,089	3,544½
	John Bald and Co.	Carsbridge	146,394	455	5,029	2,514½	165,475	170	15,345	7,672½	187,291	237½	17,236½	8,618¼	85,085	. .	7,308½	3,654
	John Freeland	Kirkintulloch	55.001	1,092	1,215	607½	57,473	72	2,769	1,384½	85,655	523¾	4,179	2,089½	49,191	513	1,272	636
	John Forrest	Baldarroch	69.875	3,663½	349	174½	43,952½	358	2,099½	1,049¾								
	P. and James Dawson	Lilyburn	48,820	922	872	436												
	John Alexander	Lock	4,943	383½	18	9	6,511	83¾	280	140	8,438	396¼	97	48½	5,407	33	304	152
	P. and D. M'Laren	Luggieside	16,266	1,254	130	65	8,844	431	177	88½	10,004	407	313	156½				
	David Findlay	Holm	39,437	396	1,597	798½	48,831	364	1,423	711½	54,148	461	2,909	1,454½	27,769	. .	2,321	1,160½
	John Foyer	Bogside	10,680	567	79	39½	4,931	31	216	108								

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AN ACCOUNT of the Number of Imperial Proof Gallons of Malt Spirits distilled, &c. in the Years 1831, 1832, and 1833—continued.

SCOTLAND—continued.

Collection.	Distiller's Name.	Situation of Distillery.	Year ended 10th October, 1831.				Year ended 10th October, 1832.				Year ended 10th October, 1833.				Half-Year to 5th April, 1834.			
			Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd if made from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd if made from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd (and after 20th April, 1 Bushel and 7-24ths) if from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 1-3rd (and after 20th April, 1 Bushel and 7-24ths) if from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.	Gallons of Malt Spirits distilled.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Under.	Spirits distilled under or over two Gallons for 1 Bushel of Malt used if made from Barley, or 1 Bushel and 7-24ths if made from Bere or Bigg. Over.	Bushels of Malt charged for the Spirits exceeding the legal proportion.
Stirling—continued	Alexander Graham	Tambowie	9,749	256	53	26½												
	Robert Buchanan	Springfield	4,367	383	40	20												
	Chrystal and M'Nie	Dasherhead	. .	. .	. .	. .	11,512	186	134	67	12,958	52	306	153	7,248	3	351	175½
	Robert Buchanan	Charter's Hall	. .	. .	. .	. .	3,011	179	2	1	617	13	8	4				
	George Connell	Balfron	. .	. .	. .	. .	7,852	42	560	280	8,851	15	588	294	4,379	7	306	153
	Thomas Millar Muir	Bogside	. .	. .	. .	. .	2,487	65	32	16	7,899	232	131	65½	4,845	23	268	134
	John Hall	Glen Murray	. .	. .	. .	. .	7,772	600	32	16	21,301	258	1,267	633½	6,641	80	229	114½
	M'Lennon and Morrison	French Mill	. .	. .	. .	. .	. .	. .	. .	. .	50,613	61	4,836	2,418	29,420	. .	3,712½	1,856¼
	John Philp	West Dolls	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	47,690	754	402	201
	William Laing	Charter's Hall	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	1,905	49	10	5

IRELAND.

Armagh	Thomas Osborne Kidd	Ballynahonebeg	2,675	. .	460	230												
Coleraine	James M'Kibbin	Bushmill	5,950	. .	423	221½	13,612	. .	2,429	1,214½	16,984	. .	2,618	1,309	8,032	. .	1,287	643½
	William Moody	Ree Mile	2,759	. .	164	82												
Dundalk	Dennis Maguire	Newry	3,781	817	. .	. .	8,314	14										
	Malcolm Brown	Dundalk	19,712	. .	1,082	541	42,994	. .	6,156	3,078								
Limerick	John Brown	Limerick	3,819	. .	17	8½	. .	. .	. .	. .	8,890	. .	450	225				
Londonderry	A. M'Farland	Gortin	3,623	8	. .	29	3,394	. .	877	438½								
	Ross T. Smith	Londonderry	9,983	. .	1,058	529	. .	. .	. .	. .	. .	. .	. .	. .	8,901	. .	943	471½
	William Leatham	Bohillen	1,176	. .	165	82½												
	W. D. Smith	Pennyburn	. .	. .	. .	. .	14,631	. .	2,442	1,221	10,249	. .	1,114	557	7,278	. .	72	36
	James Mehan	Waterside	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	10,465	. .	2,127	1,063½
Dublin	John Busby	Dublin	. .	. .	. .	. .	4,617	439										

Excise Office, London,
9th August, 1834.

G. A. Cottrell,
First General-Accountant.

Appendix No. 20.

No. 20.

Total Number of Gallons of Proof Spirits manufactured or distilled in the United Kingdom; distinguishing the number of Gallons and Amount of Duty paid in each Kingdom, from 5th January, 1833, to 5th January, 1834.

(1.)—AN ACCOUNT of the Total Number of Gallons of Proof Spirits manufactured or distilled in the United Kingdom; distinguishing the Number of Gallons and Amount of Duty paid in each Kingdom, from 5th January, 1833, to 5th January, 1834.

	NUMBER OF GALLONS MANUFACTURED OR DISTILLED.			
	England.	Scotland.	Ireland.	Total United Kingdom.
	4,591,223	9,146,889	9,509,774	23,247,886

PAID DUTY FOR CONSUMPTION.								
England.		Scotland.		Ireland.		The United Kingdom.	
Gallons.	Amount of Duty.	Gallons.	Amount of Duty.	Gallons.	Amount of Duty.	Total Number of Gallons.	Total Amount of Duty.
	£. s. d.		£. s. d.		£. s. d.		£. s. d.
7,717,303	2,893,988 12 6	5,988,556	998,092 13 4	8,168,596	1,361,432 13 4	21,874,455	5,253,513 19 2

(2.)—AN ACCOUNT of the Total Number of Gallons of Proof Spirits exported from Ireland and from Scotland to England, from 5th January, 1833, to 5th January, 1834.

From Ireland to England.	From Scotland to England.
520,192	2,587,316

Excise Office, London,
28th June, 1834.

G. A. Cottrell,
First General-Accountant.

Appendix No. 21.

No. 21.

Total Number of Spirit Dealers and Retailers throughout the whole of the United Kingdom; distinguishing England, Scotland, and Ireland, respectively.

A RETURN of the Total Number of Spirit Dealers and Retailers throughout the whole of the United Kingdom; distinguishing England, Scotland, and Ireland, respectively.

		Number of Licenses granted to		
		Spirit Dealers.	Spirit Retailers.	
			Publicans.	Grocers.
Year 1833.	England	2,986	48,347	
	Scotland	543	16,730	
	Ireland	364	20,080	141
	The United Kingdom	3,893	85,157	141

Excise Office, London,
18th September, 1834.

G. A. Cottrell,
First General-Accountant.

Appendix No. 22.

No. 22.

Total Number of Spirit Permits that have been issued in each of the last Three Years; distinguishing the Number issued in England, Scotland, and Ireland.

A RETURN of the Total Number of Spirit Permits that have been issued in each of the last Three Years; distinguishing the Number issued in England, Scotland, and Ireland.

		Number of Permits issued for		Total.
		Foreign Spirits.	British Spirits.	
Year 1831.	England	544,599	712,718	1,257,317
	Scotland	19,669	203,389	223,058
	Ireland	2,242	158,135	160,377
	The United Kingdom	566,510	1,074,242	1,640,752
Year 1832.	England	575,278	713,090	1,288,368
	Scotland	24,024	197,228	221,252
	Ireland	4,124	160,495	164,619
	The United Kingdom	603,426	1,070,813	1,674,239
Year 1833.	England	538,840	706,584	1,245,424
	Scotland	20,444	207,750	228,194
	Ireland	4,636	156,426	161,062
	The United Kingdom	563,920	1,070,760	1,634,680

Excise Office, London,
1st December, 1834.

G. A. Cottrell,
First General-Accountant.

Appendix No. 23.

No. 23.

umber of Seizures of ome-made Spirits, d of the Quantities ized in each case, on count of the want of ermits, with Spirits moved from the ocks of Dealers and etailers, in each part the United Kingdom, each of the three last ears.

A RETURN of the Number of Seizures of Home-made Spirits, and of the Quantities Seized in each Case, on account of the want of Permits, with Spirits removed from the Stocks of Dealers and Retailers, in each part of the United Kingdom, in each of the three last Years.

ENGLAND.

Year 1831.		Year 1831.		Year 1831.		Year 1832.		Year 1832.		Year 1833.	
No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.
	Gallons.		Gallons.		Gallons.		Gallons.		Gallons.		Gallons.
1	39½	32	1½	63	1	1	32½	32	54	18	107
2	34	33	101	64	10½	2	216	33	114	19	96
3	110	34	137	65	88	3	61	34	10	20	94
4	2	35	93	66	3	4	47	35	57	21	95
5	31	36	208	67	97	5	540	36	2	22	1
6	2	37	20	68	2¼	6	36½	37	2	23	116
7	3	38	4	69	32½	7	10	38	1½	24	98
8	5	39	104	70	1¼	8	10½	39	59	25	120
9	2	40	92	71	1	9	108	40	2,141	26	47
10	36	41	20	72	½	10	32¾	41	3¾	27	57¾
11	68	42	25½	73	¼	11	120	Total	5,325	28	74
12	6½	43	101	74	1	12	15¾			29	2
13	10	44	15½	75	2	13	122			30	31
14	115	45	12	76	71	14	32	Year	1833.	31	120
15	55	46	2	77	¾	15	4	1	58½	32	12
16	113	47	168	78	2¼	16	16	2	105	33	16½
17	3½	48	35	79	¼	17	61	3	59	34	111
18	51	49	34	80	½	18	93	4	16½	35	79
19	97	50	199	81	3¼	19	187	5	201	36	109
20	31	51	20	82	2½	20	62	6	94	37	3½
21	22	52	97	83	1½	21	31½	7	13	38	15½
22	97	53	240	84	1¼	22	60	8	35	39	32½
23	83	54	34	85	2	23	125	9	23	40	30
24	98	55	32¼	86	2	24	420	10	9	41	91
25	12¾	56	96	87	1	25	29¼	11	10	42	47
26	1	57	98			26	33	12	54½	43	26½
27	29	58	22	Total	4,155¾	27	20	13	94	44	191
28	285	59	95			28	108	14	207	45	56½
29	106	60	116			29	190	15	11	46	3
30	20	61	6			30	30¼	16	7¾	Total	2,915
31	5½	62	25			31	27	17	34		

SCOTLAND.

Year 1831.		Year 1831.		Year 1831.		Year 1831.		Year 1832.		Year 1832.	
1	54¼	34	14	67	3	100	9	18	21½	51	2
2	2	35	8	68	10½	101	8½	19	36½	52	108
3	9½	36	2	69	41	102	6	20	2½	53	230
4	333	37	30	70	27	103	4	21	26	54	12½
5	1½	38	211	71	34	104	9	22	2½	55	7½
6	19½	39	24	72	78	105	4	23	¼	56	60¼
7	27	40	2½	73	4	106	3¼	24	11	57	10¼
8	9	41	½	74	26	107	96	25	48	58	24
9	16¾	42	9	75	3½	108	111	26	223	59	5
10	40	43	1½	76	7	109	114	27	56	60	3
11	4	44	25	77	5	110	5¼	28	37½	61	197¾
12	87	45	7	78	5½			29	10	62	2¼
13	6	46	3	79	2½	Total	3,567¾	30	9	63	2¼
14	1¼	47	655	80	8			31	18	64	2
15	9	48	20	81	5	Year	1832.	32	10	65	222
16	2	49	2¼	82	8			33	48	66	2¼
17	56	50	5	83	2	1	2	34	10	67	11
18	2¾	51	3	84	2	2	18½	35	1½	68	1¾
19	3	52	10	85	6	3	9	36	5	69	8½
20	2	53	3¼	86	8	4	3½	37	18	70	6½
21	2	54	½	87	8½	5	3	38	23	71	25¼
22	6	55	4½	88	9	6	10¾	39	17	72	2
23	70	56	24	89	3½	7	20½	40	81¼	73	16
24	23	57	7	90	2	8	½	41	3	74	84
25	8	58	3	91	77½	9	116½	42	¾	75	19¼
26	24	59	25	92	26	10	4	43	77	76	5
27	4	60	11	93	30	11	7½	44	104	77	3
28	7	61	18	94	3	12	52	45	4	78	2
29	20½	62	12	95	14	13	40	46	1,655	79	2½
30	18	63	15	96	2	14	7	47	453	80	2
31	211	64	56	97	2	15	7	48	12	81	8¾
32	112	65	120	98	4	16	10½	49	2	82	32
33	1¼	66	204	99	2	17	10	50	2	83	15

141

No. 23.

Number of Seizures of Home-made Spirits, and of the Quantities seized in each case, on account of the want of Permits, &c.—continued.

A RETURN of the Number of Seizures of Home-made Spirits, on Account of the want of Permits, &c.—continued.

SCOTLAND—continued.

Year 1832.		Year 1833.		Year 1833.		Year 1833.		Year 1833.		Year 1833.	
No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.
	Gallons.		Gallons.		Gallons.		Gallons.		Gallons.		Gallons.
84	11	1	53½	19	38	37	19	55	3½	73	11
85	2	2	8	20	2½	38	343	56	4½	74	54
86	11	3	11	21	4½	39	113	57	5	75	117½
87	27	4	¾	22	48	40	115	58	30	76	9½
88	53	5	1½	23	11	41	96½	59	62	77	10
89	15	6	2	24	48	42	28¼	60	2¼	78	11
90	2	7	2	25	19	43	45	61	17½	79	31
91	15	8	2	26	1	44	50	62	5	80	78
92	36¼	9	10	27	111	45	6	63	1¼	81	108
93	2	10	3	28	5	46	4	64	3	82	3
94	20¼	11	4	29	1	47	10	65	3	83	10
95	104	12	7	30	15	48	4¾	66	9	84	16
96	10	13	81	31	21½	49	41	67	10	85	2
97	8	14	2	32	19½	50	103	68	7		
98	46	15	7	33	16	51	1½	69	29	Total	2,532½
		16	58	34	7	52	5	70	18		
Total	4,848½	17	1¾	35	121	53	2½	71	39		
		18	2	36	55	54	4½	72	30		

IRELAND.

Year 1831.		Year 1831.		Year 1832.		Year 1832.		Year 1833.		Year 1833.	
1	8	30	111	1	11	30	25	1	5	30	23
2	2	31	107	2	5½	31	28	2	4	31	21
3	13	32	4	3	4½	32	1	3	8¾	32	6
4	5¾	33	16	4	8	33	32	4	6	33	6
5	1¼	34	1	5	5	34	3	5	2	34	9
6	4	35	8	6	2¾	35	5	6	8¾	35	6
7	50	36	2½	7	7	36	2	7	3	36	6
8	1	37	2	8	6	37	4	8	32	37	84
9	4½	38	126	9	4¾	38	2	9	4¾	38	113
10	6	39	5	10	3	39	4	10	1	39	56
11	3	40	3	11	2¼	40	16	11	10	40	2
12	15	41	2	12	4	41	5½	12	7	41	1½
13	10	42	1	13	2	42	4¾	13	30	42	4
14	2	43	1¼	14	1½	43	53	14	212	43	54
15	7½	44	2¼	15	38	44	94	15	10	44	2
16	4	45	48	16	128	45	1½	16	15	45	158
17	20	46	1	17	54	46	3	17	17¾	46	68
18	5	47	281	18	25	47	2	18	28	47	4¾
19	6	48	5½	19	1	48	30	19	6	48	5
20	3	49	2	20	6	49	15½	20	5	49	9½
21	4			21	7½	50	4¾	21	1¾	50	5
22	1	Total	1,054½	22	49	51	32	22	2¼	51	2
23	3			23	7½	52	2	23	13	52	5
24	1			24	6¼	53	2¼	24	3	53	2½
25	1			25	5			25	10½	54	2½
26	11			26	107	Total	997½	26	11	55	107
27	13			27	2			27	3	56	92
28	108			28	118			28	2	Total	1,318¾
29	12			29	3½			29	1½		

TOTALS COLLECTED.

	Year 1831.		Year 1832.		Year 1833.	
	No. of Seizures.	Quantities Seized.	No. of Seizures.	Quantities Seized.	No. of Seizures.	Quantities Seized.
		Gallons.		Gallons.		Gallons.
England	87	4,155¾	41	5,325	46	2,915
Scotland	110	3,567¾	98	4,848½	85	2,532½
Ireland	49	1,054½	53	997½	56	1,318¾
The United Kingdom	246	8,778	192	11,171	187	6,766¼

Excise Office, London,
27th September, 1834.

G. A. Cottrell,
First General-Accountant.

Appendix No. 24.

No. 24.

Number of Seizures of Home-made Spirits, and the Quantities seized in each case, in consequence of the Survey of the Stocks of Dealers and of Retailers of Spirits, in each part of the United Kingdom, in each of the three last Years.

A RETURN of the Number of Seizures of Home-made Spirits, and the Quantities seized in each Case, in consequence of the Survey of the Stocks of Dealers and of Retailers of Spirits, in each Part of the United Kingdom, in each of the three last Years.

ENGLAND.

Year 1831.		Year 1831.		Year 1831.		Year 1832.		Year 1832.		Year 1832.	
No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.
	Gallons.		Gallons.		Gallons.		Gallons.		Gallons.		Gallons.
1	2¼	73	18	145	5	12	20	84	100	156	6
2	5¼	74	3¾	146	22	13	2	85	50	157	99
3	98	75	6	147	12	14	4	86	20	158	55
4	23	76	10	148	7	15	10	87	6	159	5
5	92	77	8	149	19	16	2¼	88	5	160	100
6	30¾	78	473	150	22	17	2	89	10	161	56
7	9½	79	248	151	2	18	11	90	2¾	162	15
8	2	80	101	152	10	19	53	91	87	163	223
9	7¼	81	2	153	¼	20	12	92	4	164	8
10	100	82	3½	154	3	21	4	93	2	165	55
11	70	83	61	155	10	22	4	94	2	166	15½
12	32	84	26¼	156	1½	23	12	95	5¾	167	55
13	23¾	85	11	157	2	24	13	96	12	168	17
14	33	86	22	158	22	25	1½	97	116	169	1
15	11	87	6	159	6	26	97	98	25	170	101
16	203	88	98	160	17½	27	1½	99	2	171	2
17	51	89	65	161	118	28	32	100	386	172	1¾
18	32	90	96	162	2	29	68	101	2	173	62½
19	16	91	95½	163	89	30	70	102	343	174	30
20	17¼	92	3	164	1	31	3	103	77	175	172
21	16	93	2¼	165	3	32	38¾	104	25	176	1
22	35½	94	37	166	4	33	2	105	29	177	3
23	54	95	18	167	5¼	34	12	106	32	178	½
24	2¼	96	1¾	168	2	35	2	107	2	179	5
25	11	97	10	169	10	36	6	108	½	180	3
26	11	98	9¾	170	22	37	5	109	1½	181	16
27	¼	99	8	171	3½	38	10	110	108	182	2
28	5	100	3	172	25	39	5	111	2½	183	4
29	6	101	4	173	1	40	10	112	9½	184	2
30	12	102	3	174	12	41	87	113	32	185	30¼
31	59	103	92	175	6½	42	3	114	20	186	4
32	1	104	2¼	176	2	43	46	115	17	187	3½
33	3¾	105	10	177	17	44	4	116	8	188	7
34	17	106	1	178	11	45	3½	117	2	189	6
35	2	107	1½	179	8	46	4	118	2¼	190	50
36	1	108	17	180	½	47	5	119	17¾	191	2
37	62	109	6	181	22½	48	57	120	9	192	4
38	92	110	5	182	5	49	25	121	6	193	106
39	23	111	2	183	48	50	7	122	56	194	2
40	192	112	9	184	3	51	12	123	13	195	2¼
41	31	113	191	185	6	52	32	124	9	196	6
42	7½	114	102	186	1	53	2	125	38	197	½
43	10	115	7½	187	24½	54	55	126	26	198	84
44	2	116	4¼	188	117	55	148½	127	92	199	13
45	3¾	117	5	189	4	56	2	128	53	200	4½
46	105	118	10	190	3	57	24	129	68	201	120¼
47	2½	119	9	191	7¼	58	21	130	10½	202	14¾
48	6¾	120	14	192	6	59	96	131	47	203	5
49	21¾	121	76	193	¾	60	2	132	½	204	5¼
50	9	122	21½	194	11	61	10	133	23¾	205	5
51	6	123	10	195	4½	62	6	134	7¼	206	1¼
52	1½	124	2½	196	346	63	31	135	6¼	207	8½
53	7	125	10	197	720	64	11	136	11	208	15
54	98	126	2	198	23	65	59	137	10½	209	95½
55	44	127	5	199	5	66	35	138	2		
56	10	128	2			67	4	139	4	Total	6,887¼
57	4	129	5	Total	6,275¼	68	5	140	2		
58	23	130	4			69	20	141	3		
59	5½	131	13			70	8	142	4½	Year	1833.
60	2½	132	6	Year	1832.	71	97	143	50		
61	10	133	4½			72	2	144	72	1	33
62	60	134	3	1	21	73	54	145	171	2	6½
63	2	135	11	2	12	74	5½	146	5	3	41
64	4	136	15	3	108	75	58	147	40	4	2
65	108	137	26	4	4	76	18½	148	31	5	41
66	2	138	2	5	6	77	1½	149	53¾	6	44
67	2	139	10	6	26	78	34	150	116	7	2
68	3½	140	7	7	4	79	34	151	31½	8	19
69	12¼	141	18	8	60	80	4¾	152	3½	9	46½
70	96	142	21½	9	55½	81	57½	153	3¾	10	44
71	13½	143	10	10	40	82	9½	154	5	11	40
72	3	144	5	11	446	83	26	155	2¼	12	21

A RETURN of the Number of Seizures of Home-made Spirits, in consequence of the Survey of the Stocks, &c.—continued.

No. 24.

Number of Seizures Home-made Spirits, and the Quantities seized in each case, i consequence of the Survey of the Stocks Dealers and of Retaile &c.—continued.

ENGLAND—continued.

Year 1833.		Year 1833.		Year 1833.		Year 1833.		Year 1833.		Year 1833.	
No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.
	Gallons.		Gallons.		Gallons.		Gallons.		Gallons.		Gallons.
13	28	32	¼	51	18	70	11	89	21	108	11½
14	20½	33	¾	52	103	71	316	90	316	109	3
15	13¾	34	24	53	2	72	15½	91	5½	110	8½
16	16½	35	16	54	1	73	15½	92	63	111	36½
17	20¾	36	4	55	14	74	10	93	11	112	76
18	41	37	5¾	56	46½	75	1½	94	106¾	113	3
19	3	38	6	57	57	76	7½	95	13	114	3½
20	97	39	15	58	94	77	33½	96	10	115	37¼
21	16	40	26	59	62	78	48½	97	12¼	116	2
22	20	41	4	60	4	79	23	98	20	117	44
23	10	42	3	61	191	80	12	99	11¼	118	94
24	8	43	86	62	190	81	11½	100	2	119	4
25	¼	44	16	63	17¼	82	11½	101	49½	120	38
26	2	45	9¾	64	9	83	81	102	30	121	53½
27	5	46	11	65	29	84	2	103	98	122	8
28	24½	47	6	66	12½	85	2	104	3	123	3
29	4	48	1	67	24	86	101	105	2	124	4¾
30	2	49	144	68	105	87	2	106	10		
31	20	50	6	69	5	88	12	107	1	Total	3,993½

SCOTLAND.

Year 1831.		Year 1831.		Year 1832.		Year 1832.		Year 1833.		Year 1833.	
1	2	53	3	1	9	53	7½	1	2½	53	2¼
2	3	54	63	2	6½	54	445	2	1	54	12
3	10	55	29½	3	22	55	45	3	15	55	20
4	5	56	37½	4	8	56	1¼	4	19	56	2
5	7	57	½	5	14	57	1	5	53	57	59½
6	21	58	15	6	5	58	2¼	6	1½	58	3
7	6	59	34	7	7	59	17	7	10½	59	29
8	1½	60	2	8	4	60	6	8	27	60	1
9	6	61	35	9	4	61	21	9	4	61	4
10	91	62	100	10	33½	62	125	10	113½	62	¾
11	8	63	189½	11	2	63	5	11	6	63	6
12	1	64	395	12	51	64	40¼	12	23	64	56
13	4	65	7	13	23	65	11	13	11	65	3
14	9	66	20	14	2	66	5¼	14	40	66	52
15	7	67	60	15	1	67	6	15	9	67	17¼
16	5½	68	4	16	½	68	3	16	2	68	10
17	3	69	37	17	2	69	26	17	5	69	7½
18	2½	70	14	18	4¾	70	10½	18	5	70	17¾
19	4	71	38	19	1	71	2½	19	40	71	6
20	72	72	5	20	4	72	13	20	20	72	5
21	5½	73	1	21	5	73	½	21	6½	73	9
22	5	74	21½	22	2	74	4	22	8	74	18
23	2½	75	3	23	5	75	3	23	9	75	32¾
24	1	76	7¼	24	9	76	16	24	2	76	63
25	2	77	27	25	3	77	4	25	5	77	13
26	3½	78	12½	26	6	78	2	26	7	78	15
27	2	79	10	27	1	79	5½	27	3½	79	15
28	4½	80	6½	28	7	80	9¾	28	5	80	15
29	5	81	7½	29	9	81	3	29	8	81	65
30	60	82	7½	30	1¼	82	21	30	3	82	7
31	3	83	2½	31	1	83	31	31	11	83	4
32	2	84	2½	32	5	84	12½	32	7½	84	26
33	3	85	4	33	½	85	6	33	52½	85	1½
34	6	86	4½	34	3	86	5	34	16	86	11
35	12	87	10	35	¼	87	7¾	35	2	87	3
36	4½	88	21¾	36	¼	88	6	36	10	88	4¾
37	21	89	2½	37	¼	89	¾	37	5	89	3½
38	7	90	10½	38	½	90	9	38	20	90	16
39	26	91	7¾	39	6	91	2	39	8		
40	8	92	9½	40	3	92	6	40	10	Total	1,499¼
41	3	93	25	41	2½	93	14½	41	2½		
42	1	94	8	42	20	94	7	42	1		
43	22	95	43	43	5			43	7		
44	20	96	20	44	6	Total	1,311¼	44	1¼		
45	12	97	3	45	13			45	6		
46	10	98	6½	46	1			46	4		
47	35	99	3	47	2			47	16		
48	4½	100	60	48	5			48	5		
49	10½	101	110	49	2½			49	2¾		
50	50	102	97	50	¼			50	20		
51	4½	Total	2,270¼	51	7¾			51	4 2		
52	2			52	4			52	4½		

No. 24.

Number of Seizures of Home-made Spirits, and the Quantities seized in each case, in consequence of the Survey of the Stocks of Dealers and of Retailers, &c.—continued.

A RETURN of the Number of Seizures of Home-made Spirits, in consequence of the Survey of the Stocks, &c.—continued.

IRELAND.

Year 1831.		Year 1831.		Year 1832.		Year 1832.		Year 1833.		Year 1833.	
No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.	No.	Quantities Seized.
	Gallons.		Gallons.		Gallons.		Gallons.		Gallons.		Gallons.
1	3¾	43	5	17	1¼	59	19	9	5¾	51	4
2	3¾	44	1¼	18	12	60	11	10	3	52	1,026
3	4	45	4	19	2	61	4¼	11	7	53	605
4	2	46	3	20	7½	62	13	12	2¼	54	4
5	16	47	8	21	8	63	64	13	3½	55	8
6	7½	48	3	22	20	64	17¼	14	50	56	49
7	10	49	2¾	23	4	65	3	15	442	57	49
8	5	50	17	24	21¼	66	64	16	2¾	58	38
9	6	51	3	25	71	67	44	17	3	59	68
10	7½	52	6	26	57	68	457	18	3¾	60	5
11	2	53	3½	27	13	69	34	19	3	61	18
12	2¼	54	3	28	22	70	9½	20	6	62	50
13	3	55	3¼	29	21	71	3½	21	69	63	40
14	7	56	59	30	29	72	5	22	16	64	30
15	2	57	5	31	97	73	4	23	25	65	18
16	2	58	4½	32	3	74	13	24	3	66	10
17	8	59	1¼	33	6½	75	76	25	100	67	17
18	1½	60	1¼	34	34½	76	5	26	¾	68	80
19	12	61	32	35	67½	77	9	27	10	69	12½
20	2¼	62	66	36	2¾	78	6	28	2	70	137
21	6			37	42	79	4	29	129	71	2¾
22	4	Total	962¼	38	11	80	3	30	58	72	1
23	2			39	22	81	92	31	13	73	13
24	20			40	79	82	93	32	8	74	1¼
25	42	Year	1832.	41	3½	83	96	33	229	75	3
26	122			42	337	84	12	34	38	76	5¼
27	19	1	7	43	6	85	15	35	8	77	13
28	17	2	7½	44	12	86	3¼	36	2½	78	11
29	3	3	32	45	36			37	97	79	8¾
30	7½	4	90	46	1½	Total	2,886	38	13	80	113
31	3	5	2	47	4			39	28	81	8½
32	22	6	5	48	3			40	88	82	9
33	153	7	5¼	49	4	Year	1833.	41	60	83	3½
34	4	8	4	50	18			42	402	84	10
35	32	9	7	51	3	1	6½	43	75	85	57
36	40	10	56	52	4	2	93	44	13	86	3½
37	13½	11	41	53	4	3	8	45	8	87	178
38	93	12	29	54	2	4	5	46	45		
39	15	13	6½	55	110	5	2	47	26	Total	6,357¼
40	1¼	14	114	56	15	6	6	48	9½		
41	2	15	56	57	17	7	10	49	11		
42	1½	16	5	58	4½	8	186	50	1,212		

TOTALS COLLECTED.

	Year 1831.		Year 1832.		Year 1833.	
	No. of Seizures.	Quantities Seized.	No. of Seizures.	Quantities Seized.	No. of Seizures.	Quantities Seized.
		Gallons.		Gallons.		Gallons.
England	199	6,275½	209	6,887¼	124	3,993½
Scotland	102	2,270¼	94	1,311¼	90	1,499¼
Ireland	62	962¼	86	2,886	87	6,357¼
The United Kingdom . .	363	9,507¾	389	11,084½	301	11,850

Excise Office, London,
27th September, 1834.

G. A. Cottrell,
First General-Accountant.

Appendix No. 25.

No. 25.

Number of Excise Prosecutions against unlicensed Distillers in England, Scotland, and Ireland, respectively, during the ten Years ending 5th January, 1834.

A RETURN of the Number of Excise Prosecutions against unlicensed Distillers in England, Scotland, and Ireland, respectively, during the ten Years ending 5th January, 1834.

Years ended 5th January.	Number of Prosecutions.		
	England.	Scotland.	Ireland.
1825	128	3,276	366
1826	110	1,325	245
1827	80	533	118
1828	88	399	41
1829	107	303	23
1830	124	194	62
1831	164	122	39
1832	193	115	114
1833	224	107	1,095
1834	181	141	2,510

Excise Office, London,
27th September, 1834.

G. A. Cottrell.
First General-Accountant.

Appendix No. 26.

No. 26.

Charges against Distillers for Deficiency Duties, in each of the three Years ended 5th January, 1834, shewing how much has been paid, and distinguishing England, Scotland, and Ireland.

A RETURN of Charges against Distillers for Deficiency Duties, in each of the three Years ended 5th January, 1834, shewing how much has been paid, and distinguishing England, Scotland, and Ireland.

Years ended 5th January.	England.				Scotland.				Ireland.			
	Amount charged.		Amount paid.		Amount charged.		Amount paid.		Amount charged.		Amount paid.	
	£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.	
1832	79 10 0		79 10 0		1,600 9 2		1,600 9 2		12,813 11 4		5,316 3 6	
1833	. . .		. . .		835 2 5¼		835 2 5¼		10,138 10 4		4,159 8 7	
1834	. . .		. . .		939 4 5¼		930 1 1¼		5,386 2 0		2,335 2 0	

Excise Office, London,
20th November, 1834.

R. Cooper,
For First General-Accountant.

Appendix No. 27.

A RETURN of the Total Number of Seizures and Detections made by the Police Force in Ireland in the last Year, up to as late a period as can be furnished (5th July, 1834).

COLLECTIONS.	Stills.	Heads.	Worms.	Bushels of Barley Malt.		Bushels of Oat Malt.		Distilleries.	Gallons of Pot-ale, or Worts.	Gallons of Singlings	Vessels.	Galls. of Illicit Spirits	
				Brought to Store and destroyed by Supervisor of Excise.	Destroyed at place of Seizure, as per Officer's Journal and Still-bill.	Brought to Store and destroyed by Supervisor of Excise.	Destroyed at place of Seizure, as per Officer's Journal and Still-bill.					Seized and brought to Store.	Destroyed whilst out on Duty.
Armagh . .	10	4	4	..	265	..	182	7	1,224	53	81	34	
Athlone . .	93	84	104	13	523	..	7,357	377	35,042	628	1,631	554	348
Clonmel . .	11	6	5	170	41	127	1	10	3,286	116	120	15	1
Coleraine. .	50	38	25	191½	715	..	133	68	7,598	358	520	120	40
Drogheda. .	55	41	38	..	86	..	2,395	133	18,224	382	849	238	69
Dundalk . .	19	14	18	15	81	142	318	17	2,806	231	229	113	35
Foxford . .	141	135	152	337½	1,714	58	3,784	335	22,076	518	1,076	703	166
Galway . .	61	53	50	5	685	17	2,772	170	17,178	330	694	348	68
Limerick . .	23	20	18	..	1,412	..	1,731	113	19,677	421	432	149	122
Londonderry .	267	165	113	1,440½	3,544	89	524	417	31,777	667	2,431	699	114
Maryborough.	17	6	8	530	12	60	..	6	1,129	82	66	70	
Sligo . . .	151	91	79	379½	3,363	197	4,837	353	30,303	508	1,842	368	171
	898	657	614	3,081¾	12,441	690	24,034	2,006	190,320	4,294	9,971	3,411	1,134

Excise Office, London,
7th January, 1835.

G. A. Cottrell,
First General-Accountant.

Appendix No. 28.

A RETURN of the Peace Preservation Force in Ireland, during each of the three Years, 1831, 1832, 1833, containing the Number and Distribution thereof in each County, together with the Pay, Amount of the Expense of Clothing, Barrack and Commissariat Allowances, and distinguishing the Amount paid by Grand Jury Assessments from that paid by the Public.

COUNTY OF CLARE.

For the Year 1831.

	Chief Magistrates.	Chief Constables.	Constables.	Mounted Men.	Sub-Constables.
	2				
	4				
	1				
	..	1			
	..	1			
	..	3			
	..	1			
	..	1			
	..	..	9		
	..	..	..	..	41
	..	..	3		
	..	..	..	..	22
	..	..	1		
	..	..	..	..	23
	..	..	37		
	..	..	..	20	
	..	..	..	..	314
Total Strength of the Peace Preservation Force of the County Clare in the Year 1831. . .	7	7	50	20	400

	£.	s.	d.	£.	s.	d.
Amount of Pay and all Allowances of the above Peace Preservation Force in the Year 1831	10,979	13	4			
Amount of Barrack Expenditure in the Year 1831	1,525	13	0			
Amount of Commissariat Charges for Clothing and Equipment, together with purchase and forage of Public Horses	2,639	1	11			
				15,144	8	3
One-third of the whole of the above is paid by Grand Jury Assessments . . . . being				5,048	2	9
And two-thirds of the same is paid by the Public . . . . . being				10,096	5	6
			£	15,144	8	3

J. Vignoles, Chief Magistrate.
J. M. Pooley, Chief Clerk.

For the Year 1832.

	Chief Magistrates.	Chief Constables.	Constables.	Mounted Men.	Sub-Constables.
	3				
	1				
	1				
	1				
	..	7			
	..	..	37		
	..	..	..	20	
	..	..	..	..	323
Total Strength of the Peace Preservation Force of the County Clare in 1832.	6	7	37	20	323

147

COUNTY OF CLARE—continued.

	£.	s.	d.	£.	s.	d.
Amount of Pay and all Allowances of the above Peace Preservation Force in the year 1832.	13,645	9	3½			
Amount of Barrack Expenditure in the year 1832	1,308	6	0			
Amount of Commissariat Charges for Clothing and Equipment, together with purchase and forage of Public Horses	969	11	0			
				15,923	6	3½
One-third of the whole of the above is paid by Grand Jury Assessments being				5,307	15	5
And two-thirds of same is paid by the Public being				10,615	10	10
£				15,923	6	3

J. Vignoles, Chief Magistrate. J. M. Pooley, Chief Clerk.

For the Year 1833.

Expenditure under the Act of the 54th Geo. 3, c. 131, for One Year, commencing 1st Jan. and ending 31st Dec. 1833.

Period.	Pay.			Commissariat Charges.			Barrack Expenditure.			Total Charge.			Presentments to Grand Jury for Assessment.			Proportion chargeable to Consolidated Fund.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1833 . .	7,088	8	2	148	9	6	374	10	2	7,611	7	10½	2,537	2	7½	5,074	5	3

Strength and Distribution at the termination of the Year 1833.

Districts.	Chief Magistrates.	Chief Constables.	Chief Clerk.	Constables.	Sub-Constables.	Observations.
Ennis	2	..	1	3	16	Within this year there has been a reduction of 1 Chief Magistrate, 3 Chief Constables, 4 Constables, and 90 Subs, together with 20 mounted Men and Horses; and also a reduction on the Barrack Expenditure and other contingencies.
Tulla	..	..	..	..	13	
Newmarket . . .	..	..	..	3	12	
Killaloe	..	..	..	3	7	
Ennistimon . . .	.	1	..	5	20	
Newquay	..	1	..	2	12	
Kildysart	..	1	..	3	7	
Kilrush	..	..	..	4	10	
Total . .	2	3	1	23	106	

Tomkins Brent, C. M. C. Robert Booker Fletcher, Chief Clerk.

COUNTY OF CORK.

	Chief Magistrates.	Chief Constables.	Constables.	Mounted Men.	Sub-Constables.
	1				
	1				
	..	2			
	..	1			
	..	..	12		
	..	..	..	12	
	..	..	..	..	138
Total Strength of the Peace Preservation Force of the West Riding of the County of Cork in 1833	2	3	12	12	138

	£.	s.	d.	£.	s.	d.
Amount of Pay and all Allowances of the above in 1833	5,300	2	10			
Amount of Barrack Expenditure in 1833	607	16	2			
Amount of Commissariat Charges for Clothing and Equipment, and including purchase and forage of Horses, Saddlery, &c.	1,015	2	4			
				6,923	1	4
Two-thirds whereof are payable by the Grand Jury Assessments being				4,615	7	6¾
And one-third of same is payable by the Public being				2,307	13	9¼
£				6,923	1	4

J. Vignoles, Chief Magistrate. J. M. Pooley, Chief Clerk.

No. 28.

rn of Peace
rvation
in Ireland
ntinued.

COUNTY OF GALWAY.

Expenditure under the Act of the 54th Geo. 3, c. 131, commencing 15th May, 1831, and ending 31st December, 1833.

Period.	Pay.	Commissariat Charges.	Barrack Expenditure.	Total Charge.	Presentments to Grand Jury for Assessment.	Proportion chargeable to Consolidated Fund.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1831 . .	5,394 10 0	(a)811 2 6	(a)817 9 2½	8,622 2 4	4,311 1 2	4,311 1 2
1832 . .	7,318 18 0½	191 17 4	337 16 0½	9,534 2 7½	3,178 0 10	6,356 1 9½
1833 . .	4,240 12 2¾	177 5 0	236 16 0	5,398 0 3¼	(b)1,799 6 9	3,598 13 6
Total . £	16,954 0 3¼	1,180 4 10	1,392 1 3	23,554 5 2¾	9,288 8 9	14,265 16 5½

(a) Outfit. (b) £902 of this sum to be presented for at the coming Spring Assizes, 1834.

Strength and Distribution at the termination of the Years enumerated.

Districts.	1831.					1832.					1833.				
	Chief Magistrates.	Chief Constables.	Chief Clerk.	Constables.	Sub-Constables.	Chief Magistrates.	Chief Constables.	Chief Clerk.	Constables.	Sub-Constables.	Chief Magistrates.	Chief Constables.	Chief Clerk.	Constables.	Sub-Constables.
Ballinasloe . . .	1	1	1	8	39	1	1	1	14	52	1	1	1	11	42
Eyrecourt	1	1	..	5	25	1	1	..	7	24	..	1	..	2	18
Portumna	1	1	..	5	25	..	1	..	4	16	1	1	..	3	17
Woodford	..	1	..	..	..	..	1	..	..	..	..	1	..	1	6
Gort	1	1	..	4	29										
Loughrea	1	1	..	3	27										
Mount Bellew . . .	1	1	..	5	25										
Total . .	6	7	1	30	170	2	4	1	25	92	2	4	1	17	83

COUNTY OF KILKENNY.

Strength and Distribution of the Force at the termination of each Half-Year ended 30th June and 31st December, from the Period of their Appointment.

Period.	Distribution of Force.							
	Name of Chief Magistrate, and Place of Residence.	District.	Chief Magistrates.	Chief Constables.	Constables.	Sub-Constables.	Public Horses.	Private Horses.
From March to 30th June, 1832	Col. D. T. Osborne, Castlecomer .	Castlecomer	1	1	1	49		
From 1st July to 4th Dec., 1832	Col. D. T. Osborne, Castlecomer .	Castlecomer	1	1	6	44		
From 4th December, 1832, to 30th June, 1833 . . .	Col. D. T. Osborne, Castlecomer .	Castlecomer	1	1	5	54	1	2
	Jos. Greene, Esq., R.M., Kilkenny	. . . .	..	1	2	47	..	1
	Major G. Browne, Annefield . .	Pilltown .	1	1	3	33	..	3
	Walter Molony, Esq., Grange Sylvia	Gowran .	1	1	4	40	2	3
	R. Magan, Esq., Mullinavat . .	Mullinavat .	1	1	4	46	2	3
	Vacant	. . . .	..	..	..	2		
	Strength on 30th June . .		4	5	18	222	5	12
From 1st July to 31st Dec., 1833	Captain J. Roberts, Comer . . .	Castlecomer	1	1	4	49	4	2
	Jos. Greene, Esq., R.M., Kilkenny	. . . .	..	1	1	47	..	1
	Major G. Browne, Annefield . .	Pilltown .	1	1	3	38	..	3
	Walter Molony, Esq., Grange Sylvia	Gowran .	1	1	4	37	2	3
	Col. D. T. Osborne, Rosbercon .	Rosbercon, or Mullinavat	1	1	4	41	..	3
	Strength on 31st December .		4	5	16	212	6	12

149

No. 2

Return of Preservat Force in I —contin

COUNTY OF KILKENNY—continued.

Expenditure.

Amount of Pay and Allowances issued to the Establishment, from March 1832 to 31st December, 1833.

Items of Expenditure.	From March, 1832, to 30th June, 1832.	From 1st July to 4th December, 1832.	From 4th Dec., 1832, to 30th June, 1833.	From 1st July to 31st December, 1833.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pay of Paymaster	16 13 4	21 4 8¾	51 2 8½	44 8 11	
„ Chief Magistrates	125 4 1¼	169 17 10	920 8 8	800 0 0	
„ Chief Constables	12 10 0	21 4 8¾	131 7 5¾	125 0 0	10,372 6 10¼
„ Constables	8 19 10¼	77 10 8	318 12 5	271 10 11	
„ Sub-Constables	394 18 0	512 6 4	3,356 15 4	2,992 11 0	
Lodging Allowance:					
Chief Magistrates	31 6 0¼	42 9 5½	230 2 2	200 0 0	
Chief Constables	1 10 0	2 11 0	15 15 2	15 0 0	
Constables and Sub-Constables for Barracks, &c.	183 4 2	59 6 0	598 6 10	112 12 5	1,507 12 10¾
Chief Magistrates' Clerks	....	....	8 5 8	7 4 0	
Forage Allowance:					
Chief Magistrates' Public Horses for Orderlies	....	....	46 0 0	61 6 8	215 18 8
Chief Constables' Public Horses.	....	10 8 4	24 11 8	73 12 0	
Chief Magistrates' Private ditto	22 16 0	31 4 0	167 4 0	147 4 0	449 4 8
Chief Constables' Public ditto	....	....	55 10 0	25 6 8	
Clothing Allowance to Chief Constables	2 10 0	4 4 11½	26 5 5	25 0 0	58 0 4½
Allowance for a Clerk for each Chief Magistrate	10 2 6	13 14 9½	74 9 10	64 14 0	163 1 1½
Medical Allowance	3 16 6	6 7 6	40 19 6	35 11 0	86 14 6
Repairs of Arms and Accoutrements	1 17 3	3 2 6	20 1 9	17 8 0	42 9 6
Ditto of Equipments for Public Horses	....	3 10¼	1 3 2	1 6 5	2 13 5¼
Purchase of Horses	....	23 0 0	92 0 0	23 0 0	138 0 0
Postages	9 4 6	14 15 11	46 16 5	39 1 9	109 18 7
Stationery	10 2 7	17 4 8½	29 15 9	26 6 8	83 9 8½
Carriage of Arms and Ammunition	2 13 11	1 8	3 13 1	....	6 8 8
Extra Pay to Men at Quarter-Sessions and Assizes	....	7 1 6	5 3 0	8 10 6	20 15 0
Extra Pay, Marching Allowance, &c.	....	....	51 19 0	23 3 0	75 2 0
Clothing, Saddlery, Necessaries, &c.	....	205 13 5	22 7 10	1,066 10 10½	1,294 12 1½
Other Contingencies or Incidental Charges	12 6 7	23 0 10	42 14 11½	31 11 7	109 13 11½
Total	849 15 3¾	1,266 14 6¾	6,381 11 9¾	6,238 0 4½	14,736 2 0¾
Paid by Grand Jury Assessments	286 14 4	422 4 10	3,191 15 10	3,119 0 2	7,019 15 2
Paid by the Public	563 0 11¾	844 9 8¾	3,189 15 11¾	3,119 0 2½	7,716 6 10¾
	849 15 3¾	1,266 14 6¾	6,381 11 9¾	6,238 0 4½	14,736 2 0¾

COUNTY OF THE CITY OF KILKENNY.

Return of the Establishment, shewing the Strength, Amount of Pay and Allowances, &c. from 4th December, 1832, (being the date when appointed,) to 31st December, 1833.

Distribution of Force.						
District and Period.	Name of Resident Magistrate and Place of Residence.	Resident Magistrates.	Chief Constables.	Constables.	Sub-Constables.	Horses, Public.
Kilkenny and Liberties:						
From 4th Dec., 1832, to 30th June, 1833.	Joseph Greene, Esq.	1	1	4	26	1
From 1st July, to 31st December, 1833.	Ditto.	1	1	3	17	1

COUNTY OF THE CITY OF KILKENNY—continued.

Expenditure.

Items of Expenditure.	From 4th Dec., 1832, to 30th June, 1833. £. s. d.	From 1st July, to 30th Dec., 1833. £. s. d.	Total. £. s. d.
Pay of Resident Magistrate not inserted here: paid from Consolidated Fund one moiety, the other half by Grand Jury Assessment of Constabulary Expense			
Pay of Paymaster	6 7 10	5 11 1	11 18 11
„ Chief Constable	28 1 10	25 0 0	53 1 10
„ Constables	67 11 7½	59 16 9½	127 8 5
„ Sub-Constables	381 10 3	280 2 4	661 12 7
Lodging Allowance, Chief Constable	3 7 5	3 0 0	6 7 5
„ Barracks, &c. for Constables and Sub-Constables	75 18 1	24 2 0	100 0 1
Clothing Allowance for Chief Constable	5 12 4	5 0 0	10 12 4
Forage Allowance for ditto	19 1 8	15 6 8	34 8 4
Medical Allowance	4 13 6	3 14 6	8 8 0
Repairs of Arms and Accoutrements	2 5 0	1 15 9	4 0 9
„ Equipments for Public Horse	0 2 4	0 4 8	0 7 0
Purchase of Horses	23 0 0	....	23 0 0
Postages	0 9 6	0 5 11	0 15 5
Stationery	1 17 9½	1 13 4	3 11 1½
Carriage of Arms and Ammunition	....	....	....
Extra Pay, Marching Allowance, &c.	3 5 0	....	3 5 0
Clothing, Necessaries, &c.	....	125 14 6½	125 14 6½
Other Contingencies	7 14 0½	3 15 5	11 9 5½
Total £	630 18 2½	555 3 0	1,186 1 2½
Paid by Grand Jury Assessments	315 9 1	277 11 6	593 0 7
Paid by the Public	315 9 1½	277 11 6	593 0 7½
£	630 18 2½	555 3 0	1,186 1 2½

Charles H. Tuckey, Sub-Inspector.

COUNTY OF LIMERICK.

Number of Peace Preservation Police in the Years

1831.				1832.				1833.			
Chief Magistrates.	Chief Clerks.	Constables.	Sub-Constables.	Chief Magistrates.	Chief Clerks.	Constables.	Sub-Constables.	Chief Magistrates.	Chief Clerks.	Constables.	Sub-Constables.
1	1	18	56	1	1	18	56	1	1	18	56

Distribution in the Years

1831.		1832.		1833.	
Police Stations.	No. of Men.	Police Stations.	No. of Men.	Police Stations.	No. of Men.
Limerick	10	Limerick	9	Limerick	12
Stone Hall	4	Ballycahane	3	Nicker	1
Bilboa	6	Stone Hall	2	Ballycahane	1
Ballybrood	3	Bilboa	6	Stone Hall	2
Cahirconlish	1	Ballybrood	4	Ballybrood	3
Bruff	1	Cahirconlish	1	Bilboa	6
Athlacca	4	Bruff	1	Effin	3
Deraulin	5	Athlacca	5	Athlacca	5
Effin	4	Deraulin	5	Deraulin	5
Fedamore	1	Effin	3	Ballingarry	7
Ballingarry	4	Ballingarry	6	Feenagh	2
Feenagh	2	Feenagh	2	Knockadena	3
Dromcolliher	1	Knockadena	3	Newcastle	1
Knockadena	3	Newcastle	1	Abbeyfeale	2
Newcastle	1	Abbeyfeale	3	Atea	4
Abbeyfeale	3	Atea	4	Askeaton	3
Atea	5	Askeaton	3	Ardcanny	1
Cappa	3	Ardcanny	1	Shanagolden	3
Askeaton	2	Shanagolden	3	Cappa	3
Mount Pleasant	3	Cappa	3	Foynes	1
Foynes	3	Foynes	2	Loughill	5
Shanagolden	4	Mount Pleasant	2	Glynn	1
Glynn	1	Glynn	1		
		Dromcolliher	1		
Total	74	Total	74	Total	74

COUNTY OF LIMERICK—continued.

AMOUNT OF PAY, CLOTHING, BARRACK AND COMMISSARIAT ALLOWANCES, For each Year.

Year.	Total Expenditure.	Amount paid by the Public.	Amount paid by Grand Jury Assessments.
	£. s. d.	£. s. d.	£. s. d.
1831 . . .	4,571 0 9	3,084 3 7	1,486 17 2
1832 . . .	4,514 15 3	3,057 1 10	1,457 13 5
1833 . . .	4,537 12 4	3,067 9 5	1,470 2 11

Limerick, March, 1834. T. P. Vokes, Chief Magistrate.

COUNTY OF THE CITY OF LIMERICK.

Number of Peace Preservation Police for the Years

1831.				32.				1833.			
Chief Magistrates.	Constables at £50, late Currency, per Annum.	Constables at £35, late Currency, per Annum.	Sub-Constables at £30, late Currency, per Annum.	Chief Magistrates.	Constables at £50, late Currency, per Annum.	Constables at £35, late Currency, per Annum.	Sub-Constables at £30, late Currency, per Annum.	Chief Magistrates.	Constables at £50, late Currency, per Annum.	Constables at £35, late Currency, per Annum.	Sub-Constables at £30, late Currency, per Annum.
1	1	6	33	1	1	6	33	1	1	6	33

Distribution in the Years

1831.		1832.		1833.	
Police Stations.	No. of Men.	Police Stations.	No. of Men.	Police Stations.	No. of Men.
City of Limerick . . .	25	City of Limerick . . .	29	City of Limerick. . .	29
Oakfield	4	Thomondgate . . .	3	Thomondgate . . .	3
Annacotty	2	Annacotty	2	Annacotty	2
Ballysimon	2	Ballysimon	2	Ballysimon	2
Roxborough	2	Roxborough	2	Roxborough	2
Cunnigar.	2	Cunnigar.	2	Cunnigar.	2
Ballinacurra	3				
Total . . .	40	Total . . .	40	Total . . .	40

AMOUNT OF PAY, CLOTHING, BARRACK AND COMMISSARIAT ALLOWANCES, for each Year.

Year, from 1st April to 31st Dec.	Total Expenditure.	Amount paid by the Public.	Amount paid by Grand Jury Assessments.
	£. s. d.	£. s. d.	£. s. d.
1831	1,130 15 9	753 17 2	376 18 7
1832	1,510 0 8	1,006 13 9	503 6 11
1833	1,515 16 5	1,010 10 11	505 5 5

Limerick, March, 1834. T. P. Vokes, Chief Magistrate.

COUNTY OF LOUTH.

Year.	Establishment.							Amount of Pay, Clothing, Barrack Accommodation, Commissariat Allowance, &c. &c.	Amount Paid by Grand Jury Assessments.	Amount Paid by the Public.
	Chief Magistrate.	Paymaster.	Chief Constables.	Constables.	Sub-Constables.	Private Horses.	Public Horses.			
								£. s. d.	£. s. d.	£. s. d.
1833	1	1	3	30	120	5	2	6,147 15 10	2,046 3 2	4,101 12 8

Dundalk, 4th March, 1834. G. Jenkins, Sub-Inspector of Louth.

No. 28.

Return of Peace Preservation Force in Ireland continued.

QUEEN'S COUNTY.

Years.	Chief Magistrate.	Chief Constables.	Constables.	Sub-Constables.	Total Number of Constables and Sub-Constables.	Distribution.	Chief Magistrate.	Chief Constables.	Constables.	Sub-Constables.	Total Number of Constables and Sub-Constables.
1832 . .	1	2	8	72	80	Wolf's Hill . . .	..	1	2	19	21
						Hollymount . . .	..	..	1	8	9
						Garrindenny . .	..	1	1	9	10
						Carlow Graigue .	..	..	1	9	10
						Knockardagur . .	..	..	1	9	10
						Milford	..	..	1	9	10
						Tolerton	1	..	1	9	10
Total .	1	2	8	72	80	Total . .	1	2	8	72	80
1833 . .	1	..	7	41	48	Maidenhead . . .	..	..	1	5	6
						Kilmaroney . . .	..	..	1	5	6
						Carlow Graigue .	..	..	1	4	5
						Mayo	..	..	1	7	8
						Milford	1	..	1	6	7
						Knockardagur . .	..	..	1	9	10
						Hollymount . . .	..	..	1	5	6
Total .	1	..	7	41	48	Total . .	1	..	7	41	48

Amount of Pay, Expense of Clothing, Barrack and Commissariat Allowances.

Period.	Amount Paid.				Amount presented for By Grand Jury.		
	£.	s.	d.		£.	s.	d.
Half year ending 30th June, 1832 . . .	823	13	8½	. . . . .	274	11	2¾
Ditto ending 31st Dec. 1832 . . .	2,234	16	7¼	. . . . .	744	18	10½
Ditto ending 30th June, 1833 . . .	1,289	0	7½	. . . . .	356	16	6½
Ditto ending 31st Dec. 1833 . . .	1,128	13	11	Amount to be presented at Spring Assizes, 1834. .	370	13	1¾
£	5,476	4	10¼	£	1,746	19	9½

Maryborough, 28th February, 1834.

H. B. Wray,
Paymaster, &c. Queen's County Police.

COUNTY OF ROSCOMMON.

Numbers and Distribution of the Establishment.

Distribution and Periods.	Chief Magistrates.	Chief Clerk.	Chief Constables.	Constables.	Sub-Constables.	Total Numbers of the Establishment. Chief Magistrates.	Chief Clerk.	Chief Constables.	Constables.	Sub-Constables.
From 10th May to 31st Dec. 1831:										
Barony of Athlone . . .	1	1	1	6	25					
Barony of Moycarne . . .	1	..	1	5	25					
Total . . .	2	1	2	11	50	2	1	2	11	50
From 1st Jan. to 31st Dec. 1832:										
Barony of Athlone . . .	1	1	1	6	24					
Barony of Moycarne . . .	1	..	1	5	25					
Total . . .	2	1	2	11	49	2	1	2	11	49
From 1st Jan. to 30 June, 1833:										
Barony of Athlone . . .	1	1	1	6	24					
Barony of Moycarne . . .	1	..	1	5	25					
Total . . .	2	1	2	11	49	2	1	2	11	49

153

No. 28.

Return of P
Preservatio
Force in Ire
—continue

COUNTY OF ROSCOMMON—continued.

Amount of Expenditure, distinguishing the Amount paid by Grand Jury Assessment from that paid by the Public in each Year.

Period.	Amount of Pay for the whole Establishment.	Barrack Expenditure.	Amount for Clothing (a Commissariat Charge).	Total Amount of Expenditure for Pay, Clothing, Barracks, and all other Expenses in each Year.	Amount assessed by the Grand Jury, being 1-3d of the Total Amount of Expenditure in each Year.	Amount paid by the Public, being 2-3ds of the Total Amount of Expenditure in each Year.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
From 10th May to 31st December, 1831 .	1,958 6 1	239 5 3	236 14 4	2,741 16 0	913 18 8	1,827 17 4
		These sums include the outfit.				
From 1st Jan. to 31st December, 1832 .	3,259 1 2	133 13 3	68 8 6	3,768 3 3	1,256 1 1	2,512 2 2
From 1st Jan. to 30th June, 1833 . . .	1,002 7 6	56 8 10	1 12 0	1,059 15 9	353 5 3	706 10 6

Geo. W. J. Drought, C. M. P.

COUNTY OF TIPPERARY.

Return of Peace Preservation Force during the Year 1832.

Chief Magistrates	4
Chief Constables	4
Constables	15
Sub-Constables	204

Distribution of Peace Preservation Force in the Year 1832.

Baronies.	Chief Magistrates.	Chief Constables.	Constables.	Sub-Constables.
Middlethird	..	1	1	11
Kilnemanagh	1	..	1	11
Eliogarty	1	1	1	11
Clanwilliam	1	1	1	11
Ikerrin	..	..	1	11
Sleivardagh	1	..	1	11
Lower Ormond	..	..	1	11
Upper Ormond	..	..	1	11
Owney and Arra	..	..	1	11

Account of Expenditure of Peace Preservation Force for the Year 1832.

	£.	s.	d.
To Pay of four Chief Magistrates, at £400 per annum each	1,183	5	8
Allowance for House Rent, at £100 per annum each	295	16	4
Allowance for Forage for two Horses each, at 2s. each Horse per day	217	0	0
Allowance for Clerks	188	9	10
Allowance for Coals and Candles for Offices	7	10	0
Pay of four Chief Constables, at £50 each per annum	141	14	7
Allowance for Lodging, at £6 each per annum	16	19	8
Allowance for Clothing, at £10 each per annum	28	6	9
Allowance for Forage to ditto, one Horse each, at 2s. each Horse per day . .	104	0	0
Pay of Constables, at £32. 7s. per annum each	206	18	0
Pay of Sub-Constables, at £27. 14s. per annum each	3,117	4	4
Lodging-Money of Constables and Sub-Constables	111	3	8
Amount paid for Iron Bedsteads and Bedding	391	6	4
Amount paid for Clothing and Outfit	592	0	5
Amount paid for six Horses	138	0	0
Forage for ditto	115	10	0
Medical Attendance	39	8	6
Repairs of Arms and Accoutrements	21	6	9
Amount paid for Stationery and Printing	34	19	11
Amount of Postage	29	14	10
Amount paid for Advertisements	6	0	0
Stamps for Presentments	1	2	0
Agency and Treasury Fees	23	5	6
Swearing Presentments		5	0
	£7,011	8	1

	£.	s.	d.
Paid by Grand Jury Assessment	2,337	2	9
Paid by Public	4,674	5	4
	£7,011	8	1

COUNTY OF TIPPERARY—continued.

Return of Peace Preservation Force during the Year 1833.

4 Chief Magistrates	Roman Catholics	1
3 Chief Constables	,,	2
8 Constables	,,	3
102 Sub-Constables	,,	81

Distribution of Peace Preservation Force in the Year 1833.

Baronies.	Chief Magistrates.	Chief Constables.	Constables.	Sub-Constables.
Clanwilliam	1	..	2	13
Eliogarty	1	..	..	18
Iffa and Offa East	1	..	..	2
Sleivardagh	..	1	1	15
Lower Ormond	..	1	1	10
Kilnemanagh	..	1	1	10
Ikerrin	..	..	1	7
Middlethird	..	..	..	10
Upper Ormond	..	..	..	17

Account of Expenditure of Peace Preservation Force for the Year 1833.

	£.	s.	d.
To Pay of three Chief Magistrates at £400 per annum each	1,200	0	0
Allowance for House Rent, at £100 per annum each	300	0	0
Allowance for forage for two horses each, at 2s. each horse per day	219	0	0
Allowance for Clerks	203	5	0
Allowance for Coals and Candles for Offices	15	0	0
Pay of three Chief Constables, at £50 per annum each	75	0	0
Allowance to ditto for lodging, at £6 per annum each	9	0	0
Allowance to ditto for clothing, at £10 per annum each	15	0	0
Allowance to ditto for forage for one horse each, at 2s. each horse per day	54	6	0
Pay of Constables	121	6	3
Pay of Sub-Constables	1,487	6	7
Medical Attendance	18	2	0
Repairs of Arms and Saddlery	10	4	6
Forage for Six Horses	90	10	0
Amount paid for Stationery	27	17	6
Amount paid for Clothing	7	10	0
Amount paid for Postage	45	0	7
Treasury and Agency Fees	13	6	6
Stamps for Presentments		12	0
Swearing to ditto		5	0
	£3,912	11	11

	£.	s.	d.
Paid by Grand Jury Assessment	1,304	4	0
Paid by Public	2,608	7	11
	£3,912	11	11

Tipperary, 5th March, 1834.

John Willcocks, Chief Magistrate.

COUNTY OF WICKLOW.

Distribution.

Stations.	Chief Magistrates.	Chief Constables.	Constables.	Sub-Constables.
1832.				
Baltinglass	1	..	2	17
Blessinton	..	1	1	16
Baltiboys	..	..	1	6
Dunlavan	..	..	1	6
Kippure	..	..	1	4
Tinnehely	..	..	..	5
	1	1	6	54
1833.				
Baltinglass	1	..	1	13
Blessinton	..	1	1	10
Baltiboys	..	..	1	6
Bumbohall	..	..	1	5
Dunlavan	..	..	1	6
Humewood	..	..	..	4
Kippure	..	..	1	4
Tinnehely	..	..	..	5
	1	1	6	53

Expenditure.

	Pay.			Clothing.			Barrack.			Commissariat.			Total.			Paid by Grand Jury Assessments.			Paid by the Public.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1832	1,220	6	1	254	7	2	209	1	7½	..			1,683	14	10½	561	4	11½	1,122	9	11
1833	2,122	6	0½	106	2	1	204	5	7½	..			2,432	13	9	810	17	11	1,621	15	10

William Colthurst, Chief Magistrate.

Appendix No. 29.

A RETURN of the Total Number of Officers and Men employed in, and the Total Expense of, the Coast Guard Force in Ireland, in the Year ended 10th October, 1834.

Total Number of Officers and Men 1,798
Total Expense . . . . . £129,547. 12*s*. 4¼*d*.

Coast Guard Office,
3d February, 1835.

Appendix No. 30.

A COMPARATIVE RETURN, specifying the Quantities of Spirits brought to charge in Ireland, in the respective Quarters ended 5th January, 1834, and 5th January, 1835.

	Charged with Duty for Home Consumption.	
	1834.	1835.
	Gallons.	Gallons.
Quarters ended 5th January . . .	2,268,114	3,061,057

Excise Office, London,
30th January, 1835.

J. H. Wingrave,
For First General-Accountant.

EXAMINATIONS.

Minutes of Evidence taken before the Commissioners of Excise Inquiry at their Office in London.

Sir HENRY PARNELL, Bart., in the Chair.

Appendix No. 31.

26th May, 1834.

Examinations. No. 31. W. Hetherington. 26th May, 1834.

Mr. *William Hetherington* called in and examined.

Will you explain the distinction between dealers in spirits, and retailers in spirits?—The dealers are stocked by the proof gallon, and the retailers by the bulk quantity, without reference to the strength; but both are subject not to have foreign spirits under the strength of seventeen per cent. under proof, and the British compounds not stronger than seventeen per cent. under proof.

Can each of them send out the same quantity with regard to permit?—A dealer cannot send out less than two gallons; a retailer can send out any quantity, but if it exceeds one gallon, it cannot be removed without a permit, and a retailer cannot sell, and permit to another person to sell again, unless he has also a dealer's licence.

What is the difference of the charge for a licence?—The dealer's licence is 10*l.*, but the retailer's licence is rateable according to the house rate; in Scotland dealers and retailers can have compounds of seven per cent. over proof, but not in England.

How is the case in Ireland?—It is the same in Ireland too; the compounded spirits may be seven per cent. over proof.

Are there any other distinctions?—I think not.

Is there any law in England similar to the Tippling Act in Scotland?—There is one, which says that a debt for spirits that are sold by retail shall not be recovered if it exceeds a certain sum, (24 Geo. 2, c. 40).

What has been the object in placing the dealers in spirits under survey?—I suppose to prevent the introduction of undutied spirits into the stocks. They have been under survey for a great number of years, I believe.

In what way is it conceived that it is of any use, with regard to the revenue derived from British spirits?—To prevent any being introduced and sold without payment of duty.

That is to prevent distillers of spirits from taking any spirits away from their premises that have not paid duty?—Yes, of course, or it might be privately made spirits; it is to prevent any spirits being introduced into the dealers' stocks that are not accompanied by a regular permit.

It has therefore for its object, to prevent the licensed distiller from sending out of his premises any spirit which has not paid duty, and which he may have abstracted by evading the regulations, and the vigilance of the officers over him?—Just so; if there were no stocking of dealers, there would be a great opening to receive such spirits.

Confining the question to the English distillers of grain-spirits, can you produce any proof to shew that the survey of dealers' stocks has contributed to prevent the English distillers from committing frauds upon the revenue, by sending out spirits not having paid duty?—I never knew any spirits go into a dealer's stock, immediately from a distiller in England. It is of that description that it all goes to the rectifier.

Therefore the connection between the distillers and the dealers in spirits is completely cut off?—Completely so in England.

Therefore it is almost impossible to trace the spirit from the distiller's premises into the dealer's stock by the aid of the survey?—It is quite impossible, because when it goes to the rectifier's we know nothing of it.

Assuming that to be correct, what has been stated to us, namely, that there is at this moment a great deal of illicit distillation going on in England from molasses, are you of opinion that the survey of dealers and retailers in any degree contributes to prevent that practice?—In some degree; but my opinion is, that very little illicit-made spirit goes into the dealers' stocks.

Therefore the survey cannot be of any great use in that respect?—We cannot tell what it would be, if the survey were discontinued.

But you are not able to mention any detections of illicit distilleries, which have taken place in consequence of the survey?—I do not know of any; I believe there have been illicitly-made spirits seized at retailers' different times, but I do not know that they ever led to the discovery of the distillery.

For what purpose is this illicit-made spirit used?—I think a great deal of it is made into spirits of wine, and sold to chemists, to hat-makers, and to varnish-makers, and for other

things in which strong spirits are used, particularly about Manchester, where there is a great deal of hat-making.

Is that a sort of spirit that would mix well with the grain-spirit, so as to give any advantage to the dealer in making such a mixture?—I should doubt whether in that state it would; it might strengthen their gin. The trades that use it generally are not particular about the flavor of the spirit; the strength is what they want.

If it was used by the dealer, it would injure the flavor?—That would depend upon the manner in which they had manufactured it; if they have given it an additional distillation, perhaps they might make it more pure.

Do you think there is any strong temptation on the part of the dealers to use it?—I should think the risk of being detected would be too great, in the case of the dealer; in the case of the retailer, I think it might be done, because where they have a very great retail trade they might introduce a great deal of spirits between the officer's surveys, it would make the decrease so much less.

Do you consider that the illicit distillation is going on increasing in extent?—I cannot say, but I think it is going on to a very great extent.

Is there not any means of putting it down?—I cannot see what means we have; we put it down by information generally: there was a very considerable one detected on Friday last, in the case of a man who had been only out of jail a few weeks, for a similar offence.

Is there any remedy that might be applied to it, beyond what you at present possess?—I do not think the officers are sufficiently rewarded for their vigilance; they have not the means of paying informers: the thing is, that the private distillers generally are very poor men, and there is nothing but the still and the wash, and sometimes a little spirits seized, and therefore there is expense incurred and no proceeds; and informers will not come forward so freely as they would, if they could be paid for their informations.

What plan would you propose?—When a distillery is seized, there ought to be something allowed for the informers as well as the officers, who frequently destroy their clothes in going to pull down the stills, &c., and if the informers get only a few shillings, they do not like to come forward, and it is a business that must be got by information generally, for it can be done in the most private places, such as garrets.

Are there many instances of detection being the result of the survey of stocks?—I think very seldom of private distillation.

What is the reason of the distinction in the method of taking the stock of dealers and retailers?—The retailers generally keep a considerable portion of their spirits in small casks and bottles, and their stocks being constantly decreasing by their retailing the spirits, without drawing permits for them, it was considered useless to take their stocks by strength, consequently they are taken by bulk only.

At what strength may they have British spirits?—Dealers and retailers can have them at twenty-five per cent. over proof, but not less than seventeen per cent. under proof, when not compounded.

If the retailer gets them in at a higher rate, is he allowed to dilute them?—I think not the British, so as to increase the bulk; we have a law for allowing the foreign to be diluted, but not the British.

By the dealer?—The dealer is stocked by strength; and if he has not spirits in his stock less than seventeen per cent. under proof, it is disregarded; but we do not allow the retailer any increase in bulk for reducing his spirits.

Is not the retailer allowed to dilute?—I dare say he does so, but we do not allow him to increase his bulk by it.

Is not the gin that is commonly drunk a great deal weaker than seventeen below proof?—Our maximum of strength is seventeen; I dare say they have compounds of different kinds at seventy or eighty per cent. under proof.

Is that allowed by law?—Yes; the retailer seldom reduces the compounds so low, but he gets them so from the rectifier.

Then the rectifier can make it of any strength he pleases?—Yes, any thing lower than seventeen per cent., and the retailer may do what he pleases, so that we do not find an increase in his stock; he is allowed to have any strength under seventeen, and not to have an increase in stock.

If he has the opportunity of diluting the spirits, can you possibly make the survey a check upon the quantity he receives, and the quantity he sells?—It is difficult to make the comparison.

What is the practice with the retailers here with regard to gin, as to the strength at which they get it in, and at which they sell it out?—They sell it out at almost all strengths; but I think the general practice of getting it in is at seventeen and twenty-two per cent. under proof.

How much will they reduce it before they sell it out?—It is impossible to say; I have heard of its being very poor, and sold at very low prices indeed.

How many gallons will they make out of one?—I should think, perhaps, one gallon is made into one and a half.

With all these regulations as to the degrees of strength, and the power of sending out spirits without a permit under one gallon, can the survey be considered of any use in ascertaining what quantity the retailer receives into his stock, and what quantity goes out of it?—Not exactly; and no system of survey, I think, can be perfect: notwithstanding that, I think it is a check against bringing any considerable quantities into stock without permit.

What use is that, unless it is found to be a check against the use of illicit-made spirits?—

Examinations.

No. 31.
Mr. W. Hetherington.
26th May, 1834.

It would so far be so, that they could not bring in any large quantity of that, any more than any other; they might introduce it in small quantities.

Then it appears that the case in favour of the survey is one not founded upon any proof of its effect in protecting the revenue, but upon an opinion that it has that effect?—I am quite of opinion that it has that effect: with the dealer the thing is as perfect as it can be, but with the retailers it is quite obvious, that where they have a large retail trade, they might take in a quantity of smuggled spirits daily.

Are there many dealers without being retailers?—Many; in England there are 2030 who are not retailers, in Scotland there are 56, in Ireland 123.

Would there be any inconvenience in separating the trade of dealer from the trade of retailer, that is, not suffering the dealer to be a retailer?—The dealers never had a retailer's licence till the 6 Geo. IV., and what it was for I could not tell, except it was to get the licence duty; but at that time the retailers were allowed to permit spirits to any person, but a dealer was restricted, the same as he is now, from selling less than two gallons.

In Scotland is not there a practice of mixing spirits, mixing Scotch grain-spirit with foreign spirit, and selling it as foreign spirit?—Yes, I remember having a sample of brandy some time ago, from Appleby in Westmorland; it was charged 20*s.* a gallon, and the duty on foreign brandy was 1*l.* 2*s.* 6*d.*, and we took the sample to some eminent brandy dealers in London; they said it was an excellent article, it was brandy brought from Scotland.

Do not you allow the rectifiers in England to make British brandy?—Yes; but it was foreign brandy which was mixed with Scotch spirit.

How can it be said that there is any injury done to the revenue, if the foreign brandy is composed of foreign brandy that pays duty, and Scotch whiskey that pays duty, any more than there is done by the rectifier, who makes English brandy?—It is substituted in the place of foreign brandy, which has paid 1*l.* 2*s.* 6*d.* duty.

Is not the English-made brandy a substitute for foreign brandy?—It is called brandy but it is far inferior to the other article.

Under what name is it sold in the public-houses?—British brandy.

Is there much mixing in England of foreign and British?—I think not; our rectifiers do not send out any spirits that are fit to mix with it, except British brandy.

It appears from what you have stated, that the survey of dealers in spirits can have no effect in preventing the licensed distillers of grain-spirits, in England, from committing frauds?—I think not.

But you think it checks the illicit distillation of spirits?—Yes, and the spirits received from the rectifier, and so far it may be said to reach the distiller, through the rectifier, but he is an intermediate man.

Then to whatever degree there is a disposition to use illicit spirits by the retailer, it is owing to the great temptation that the rate of duty creates?—It must be owing to that.

With regard to Scotland and Ireland, if the duty were reduced from what it now is to what it was in 1823, that is to 2*s.* 4*d.* the imperial gallon, would not the temptation to commit frauds be so much done away, as to render the survey of the dealers and retailers of spirits in those countries less necessary than it is here?—No doubt, the less the duty is the less temptation, but the inducement to mix with foreign high-duty spirits would be still greater.

The Commissioners have been informed, that if the duty were reduced in Scotland and Ireland to 2*s.* 4*d.* the imperial gallon, the licensed distiller then would be able to compete successfully with the unlicensed one, and to put down the unlicensed illicit trade?—That I cannot speak to.

If that were the case, would there be sufficient grounds to justify the expense, and the trouble of the survey in Ireland and Scotland, after such a reduction of duty?—I think, with a duty of 2*s.* 4*d.*, or even 2*s.*, the market would be so open, if there were no survey when it got into the dealer's hands, that I doubt whether it might not be an encouragement to illicit distillation.

Can you place any value upon the survey in Ireland, when, in the face of it, the illicit distillation has been carried to such an extent?—I cannot understand them in Ireland at all; it appears to me as if the officers were all connected; and if the officers will not do their duty, no system of survey will be of any use.

If they will not do their duty at the distilleries, can you expect they will do it in the surveys?—No.

Then with regard to the dealers in Ireland, the survey cannot be called a very efficient regulation for the suppression of illicit dealings?—Perhaps, if it were laid upon the survey, it would be wrong: I think the defect is more in the officers than in the survey; I am afraid that they dare not do their duty in many cases.

Be so good as to state in what respect the dealer in spirits differs from the retailer under the Excise regulations?—The dealer in spirits is a trader, whose stock is required to be taken and kept by strength, and who cannot sell in less quantities than two gallons. The retailer's stock is taken by bulk only; and he is not allowed to sell and permit spirits to any other seller of spirits.

William Hetherington.

159

Appendix No. 32.

26th May, 1834.

Mr. *George Barnes* called in and examined.

Examinations.

No. 32.
Mr. George Barnes
26th May, 1834.

Will you be good enough to inform the Commissioners what is your opinion with respect to continuing the survey upon dealers in spirits?—My opinion is, that no substantial relief would be given to the wine merchant by doing away with the Excise survey upon wine, if it be continued upon the wine trade, in consequence of their holding small stocks of spirits for the supply of their wine customers; a very large portion of the wine trade being in that situation. I have very much considered the mode of remedying this evil, and I think that the only way of doing it would be to continue the Excise survey upon the whole of the spirit trade, making a distinction between the dealers in foreign spirits only; and in British and foreign to let the survey be continued in the same manner as at present, upon the dealers in both, and only upon the dealers in foreign spirits occasionally when directed by the Excise. I mean, to give them (the Commissioners of Excise) the full power of surveying the stock of every person in the spirit trade whenever they think it necessary, and to continue it week after week as long as they think it necessary; but that it shall not be imperative upon them to send in the present manner, at stated periods, to persons whose dealings are so trifling as not to make it worth while, and whom they have no reason to suspect of doing anything wrong.

Do you think that the survey might be wholly taken off foreign spirits and left upon British spirits?—I think not: the spirit duty is so high, and the temptation to smuggle is so great, that I do not think it would be safe to dispense with the Excise survey. I have proposed that the survey should be continued in the manner in which it now exists, upon dealers in both British and foreign spirits, because one of the ways in which the revenue is chiefly defrauded is by the mixture of British with foreign spirits, which, I am informed, is now practised to a very great extent, notwithstanding all the vigilance of the Excise. I think the permit system should still be continued with respect to all spirits.

With regard to the survey of spirits, is your opinion in favour of continuing it founded upon any conviction of its utility, or upon a conjecture that it may be useful in the way of intimidating illicit practices?—I think that without a general continuance of it you could not make a partial continuance with respect to individuals who might be suspected; and, although perhaps in London spirits may not be smuggled to any great extent, or perhaps not smuggled at all, I do not think you would be at all secure in the country. I think a great portion of the evil of the present system would be removed by the plan I have proposed, of making it an occasional survey; but I think, with such a number of retail dealers, who can mix British and foreign spirits together so easily, some survey is required: it is an object which a committee of the trade, to which I belong, have had in view to call the attention of the revenue to the manner in which British and foreign spirits are mixed together. I wish to add that the periodical survey should not be at the option of the Excise surveying officer, but by order either of the Commissioners, or of proper persons appointed by them. I think, if you look into the cases in which the Excise detect frauds, it will be found that the great majority are not the result of their vigilance, but of information; and the system I have recommended would give them the power of immediately availing themselves of such information: and it has struck me that that is the only way in which the wine trade can be relieved from the regular periodical survey. There is another point which I wish to mention: it would be very desirable to get rid of the restriction which prevents the merchant from selling less than two gallons of foreign spirits. No such restriction exists with respect to wine, and with respect to spirits it was only introduced about one hundred years ago, for the purpose of preventing the lower class of society from indulging too freely in spirituous liquors, and it has now no effect but that of preventing the higher classes from buying where they can be best supplied, namely, of the merchant, and driving them to the gin-shop instead, placing in their way a difficulty which diminishes very much the consumption of foreign spirits. I propose that if the restriction be at all continued it should be altered to one gallon, because one gallon of foreign spirits is as much as private families in general require at a time.

23 Geo. 2, c. 23.

Appendix No. 33.

26th May, 1834.

Mr. *Clowes*, of the firm of Lavell and Clowes, called in and examined.

No. 33.
Mr. Clowes,
26th May, 1834.

You are a wine merchant?—Yes.

What is your opinion as to the necessity of continuing the survey of spirit dealers; might it or not be dispensed with, so far as to require permits for the removal of spirits; is it your opinion that any benefit is derived from the survey?—I can only answer as far as regards our own house; for instance, we are wholesale.

Wholesale dealers?—Yes, and I should consider, as far as regards our own house, that the Government would not lose a single farthing; but, in my opinion, the only protection against smuggling is an efficient coast-guard.

As regards your house?—Why, I mean to state only what is in my knowledge,—or any house, I mean of respectability.

Examinations.

No. 33.
Mr. Clowes.
26th May, 1834.

You don't think the survey is of public advantage, as far as its object is to prevent the getting of British spirits into consumption, unless it has paid duty, and prevent the smuggling of foreign spirit?—With respect to ourselves it certainly is not, for if we had British spirits in our stock they would be of no use, they would so completely destroy the fine quality of the French brandy that our customers would have no occasion for it; but the existing laws would not prevent mixing British and foreign spirits if we were disposed to do it.

You only deal in foreign spirit?—No, we do not keep any other description, except English gin; if a gentleman orders any British brandy, we go to another house for it.

Do you think the regulations as regards taking stock and permits prevents the smuggling of foreign spirits?—I do not, if we were disposed to run the risk; but I mean to say, that I never knew a person offer such a thing to our house.

Is the business of taking survey attended with much trouble to you?—The spirit is not so much trouble as the wine, in consequence of stock of spirits being much smaller than that of wine.

Do you find any inconvenience in not being allowed to send out less than two gallons?—Very great.

In what way?—We cannot do it, being wholesale dealers.

How does that affect your trade?—We have a great many customers who are obliged to go elsewhere.

That have not occasion for so much?—Yes; we dare not let them have less than two gallons, and the reply is, 'Two gallons will be more than I want—I must go somewhere else for it.'

Do you not think that in some degree diminishes the consumption of foreign spirit, and thereby injures the revenue?—Certainly.

What is it that makes the distinction between a dealer in spirit and a retailer, is it that a dealer is obliged to send out a permit with every thing that he sells?—We are obliged, being wholesale dealers. There never was any notice taken as to the decrease of spirits in stocks till within the last few years.

What Act was that by?—I am unprepared to answer that question, but a regulation in the Excise in the year 1825 or 1826.

Appendix No. 34.

26th May, 1834.

No. 34.
Mr. H. B. Fearon.
26th May, 1834.

Mr. *Henry Bradshaw Fearon* called in and examined.

You carry on the spirit trade?—Yes, the retail as well as wholesale spirit and wine trade at Holborn-hill; but, at my house in Bond-street, I am exclusively a wine merchant.

What is your opinion respecting the expediency of continuing the surveys and permits of spirits?—I think a great distinction must be drawn between wine and spirits—it occurs to me, practically, that, with respect to wine, the survey, and consequently the permits, might very safely be done away with without any injury to the revenue; for, I presume, it is a question of revenue, and not a question in which the public are interested beyond that. The statements upon the subject of the manufacture of wines, by what is called the 'home 'presses,' I take to be completely fallacious—so fallacious, indeed, that I read with surprise and with concern Mr. Macculloch's statement, in the *first* edition of his enlightened and valuable Commercial Dictionary, of a variety of matters as to the home process of making wine, which is wholly without foundation. Wine cannot be made here to be sold as foreign wine, or mixed with foreign wine; and there is no man of any established reputation that could keep his reputation six months if he attempted any such operation upon wine, and I take it that we wine dealers know very little as to any mode that would enable us profitably to adulterate wine. It may, under given circumstances, be mixed; but it is not likely to be mixed for purposes of deterioration, it being the interest of the wine merchant to improve, if practicable, not to injure the commodity which he vends. As to spirits, I think the case, in relation to the Excise survey, is wholly different to that of wines, and theoretically, and if I had not had a good deal of practical experience, I should have gone the full length of saying that the more free and uncontrolled you left its vendors the better, and that the Excise survey would not be a protection to the revenue; but that is not my present judgment.

How does it protect the revenue?—First, by the penalties upon retailers, which are very serious by the loss of the licence, and that licence is a magistrate's licence, in which, substantially, the property of the retailer is involved.

What is the benefit which the public derive from the working of the survey upon spirits, how does it add to or protect the revenue?—It occurs to me that it tends to protect the revenue by the operation of fear, and of long established habit, even independently of other considerations—besides which, there is the fact that it *has* in England at least, for a long series of years, efficiently protected the revenue.

The revenue upon spirits is levied by so much a gallon upon grain-made spirits, and so much a gallon upon foreign imported spirits; in what way does the survey prevent the manufacturer of grain spirits from committing frauds upon the revenue?—It is likely to

have a powerful effect, because they are subject to have their premises and their proceedings examined at all times, and indeed their premises and their stock may be said to be in the *keeping* of the Excise.

The question refers to the survey upon dealers?—Upon a dealer the regulations are these, that he must keep the British spirit distinct from the foreign spirit; he must have them both marked, and he must specify their quality, their contents, and their strength; and if there is any increase in the foreign spirits he is subject to the seizure of the increase and to a fine, and if there is an increase of the home spirit he is subject to the same consequences.

How can the discovery of spirits in excess be brought home to the manufacturer?—It cannot, in such an express case, be brought home to the manufacturer, unless the dealer gives the necessary information; but it can be brought home to the holder, and *his* responsibility is equal to that of the manufacturer, perhaps even greater.

What good can that do in securing the revenue on the spirit made by the home manufacturer?—In this way—supposing I were disposed to purchase illicit spirit, it would check my disposition so to do.

Is there illicit grain spirit in England to be purchased by dealers in spirits?—I have understood from the officers of Excise that there is illicit spirit to be purchased in England, but I do not know that it is grain spirit.

Is it made by the licensed distillers?—No, not that I know of; I should presume not, certainly.

Is there any illicit distillation of grain spirit in England?—That point I cannot speak to with any degree of positiveness.

As it is necessary for all grain spirit made in England to go to the rectifiers, does not that circumstance cut off the connection between the maker of the spirit and the dealer in the spirit, and so make the survey of the dealers and retailers useless as a check upon the makers of grain spirits in England?—The maker of it transmits it to the rectifier, and the rectifier requires a permit to receive it, and he cannot commence his operations upon it without giving notice to the Excise to break bulk. The rectifier also requires a permit for the spirits to the dealer's stock.

If the dealer shall be discovered to have an excess of grain spirit in stock, how can that be traced back to the distiller?—It may not be traced back to the distiller, but it is traced to the rectifier, and he must suffer the consequence, and therein I take it lies an efficient revenue protection.

Is not this the object of the survey, finding an excess in the dealer's stock, to discover who made the spirit, and whether the duty has been paid upon it?—When you have a survey upon *each* class through whose hands it comes, I think that that affords the most ample protection, and in fact, perhaps, the *only* practicable protection which can well be established. I can only say, as a dealer, that the fact of the penalty would prevent me from purchasing spirit that had not paid duty.

Supposing any English distiller to succeed in defrauding the revenue by sending out of his premises twenty gallons of spirits without paying duty, and supposing you get it into your stock after having been rectified, could a survey upon your stock enable the Excise to discover the fraud by the original distiller?—It might not lead to the discovery of the original distiller, but the dealer would be detected, and the law takes care that he shall suffer the consequences.

Is there much illicit distillation in London?—I am not well informed upon that subject; but I am told that a number of persons of no capital or character are, and always have been, engaged in making small quantities in cellars and in poor and obscure places, and that they chiefly find vent for their spirits with chemists, varnish makers, and hatters, none of whom are subject to the supervision of the Excise.

Made with sugar and made into spirits of wine?—Yes; I am told that the chemists and others, not being subject to the same penalties as licensed spirit dealers, afford a medium for disposing of this sort of spirit.

Is that a sort of spirit that could get largely into consumption through retailers?—I should think so, if a clear, pure, and tasteless spirit.

In what way?—By mixture.

That is by mixing this strong pure spirit with gin and compounds?—Yes, and also with other spirits.

Would not it injure the flavour of the gin?—It might in degree, but much of that would depend upon its proportions; if it was a clean spirit, in moderate proportions, I should think it useable; and that it would be so used in gin, and also in other spirits, I can have but little doubt.

If it is in moderate proportion, could there be any great quantity used, supposing the survey were removed?—Suppose that one-tenth is used, the quantity will be very large.

Do you think a dealer could do it without running a great risk of being informed against, supposing there was no survey?—The only risk then that you would run is the risk that is run in the case of smuggled silks, the risk of its being taken in transit.

Taking into consideration the great facilities that the retailers of spirits possess of evading the regulations, do you think that any serious injury would result to the revenue from taking off the survey, with reference to the use of the illicit spirit made of sugar?—I should think so. It is a very complicated question, and an exceedingly difficult one, and one about which my mind has frequently changed; and I should conceive that regulations suitable to Ireland, and to the north of Scotland, might not be at all called for, or operative in England:—the general habits of the people; the wealth of the people; the

Examinations.

No. 34.
Mr. H. B. Fearon.
26th May, 1834.

greater habit of submission to the law, which is peculiar to the English people, as contrasted with the Irish, and also their not being from their youth brought up to illicit distillation, which they are in Ireland, and in Scotland to some extent, produced essentially a different state of things upon the subject.

You think there is less risk in England of opening the trade, and removing it from the regulation of the Excise?—I think that the interests of the revenue are *safer* in England than in Ireland or Scotland; but I think that in England the removal of the Excise survey would tend to introduce the Irish and Scotch habits of fraud upon the revenue, and therefore be likely to be attended with serious evils in regard to the interests of the revenue, as well as upon the habits of the people; and besides these considerations, suppose I attempt to offer a farther illustration, by looking upon part of this question as a personal case. My competitors at present I should view as men of knowledge of their business, men of capital, and tolerably large capital, because men that are deficient in business knowledge, and men that have not tolerably large capital, would not be my competitors; but suppose you take away the Excise survey, then you let in a new class of competitors. A man of exceedingly small means may be a purchaser of illicit spirit, which may be taken in with great facility in bladders and in various ways, and he is enabled to vend an article considerably cheaper than it is possible for me to do, unless I resorted to the same means of fraudulent trading; and I feel that it would be converting a man, who at present pays the duty, into a partial vender of illicit spirits in his own defence; or else drive such a man from the trade, to make way for a man less scrupulous as to illicit transactions.

Would not the evil be entirely dependent upon the extent to which illicit distillation was carried on?—It would in degree; but when you remove the difficulties which at present stand in the way of illicit trading, and retain by the existing duties the present strong temptations, I think that what is now done by men of small means would then be done by men of large means, and the loss to the revenue be proportionably great.

Might not such additional regulations be introduced as would enable the Excise Board to suppress this illicit distillation?—I cannot tell.

Are you aware that the persons that give information are at present hardly at all rewarded?—I am aware that they often complain of being very inadequately rewarded.

Then in fact the necessity of survey in your opinion depends chiefly upon the high rate of duty, and the strong temptation it affords to illicit distillation?—In some degree. I can hardly convey to the Commissioners, who probably may merely look at this matter upon, perhaps, a philosophical and somewhat theoretical view, the impression which appears to me practically to be produced upon the minds of dealers and retailers, of their being subject *at any time*, and *at all times*, to the survey of the Excise officers, and to the penalties incurred in cases of violations of the Excise laws.

In point of fact, are there many seizures made in consequence of the survey?—I believe there are not. The officers and the laws may be viewed as a preventive police; and I think the consequent protection (by the habits induced) of the revenue is very great.

Are there not many means by which the regulation of the survey may be evaded?—There are; but I have great doubts whether there are any means which, for a continuance, could be really practicable.

In point of fact, is it possible to keep to the strictness of the Act in all the issues and receipts, and to make the survey an effective check?—It can be done in the case of a dealer, because the dealer is allowed neither decrease nor increase, except that which is shewn by the permits, and he is punished if there is either decrease or increase, and therefore I presume a more effective check cannot be devised. As regards the retailer the case is different. The Commissioners are aware of the large shop I have in Holborn; the consumption I have there is very considerable; and neither I, nor any other person, I imagine, can keep a perfect, that is an unerring check upon that consumption. The quantities sold by retailers under two gallons gives what is called room.

As it is manifest that, if you cannot keep a check, the Excise cannot keep a check, how is the survey of any use?—It is useful in this way: the consciousness in the mind of the retailer, that he may be surveyed at any moment, must produce, I imagine, a very powerful check.

How can the survey be attended with any consequence to you, or do you any injury, under the impossibility of keeping a correct account?—I do not consider that it does me an injury: I am an advocate for the Excise survey of spirits, notwithstanding all the inconvenience and trouble which it induces; remove it, and I see no protection to the revenue, or to the honourable trader. Your question seems to require a *perfect* system; now I apprehend that which is to be looked for is not infallibility, but whether the supervision of the Excise, or the absence of that supervision, is or is not the best mode of securing the spirit revenue. Take a case: to-day my stock is being taken by the officer; suppose the officer has reason to suspect that I had received illicit spirit after he had taken the stock, he can come to-morrow morning and take the stock again, and then he pounces upon it by finding an increase in the cask.

Would you bring it in till you had made room?—Supposing I was a new beginner, I dare say I should be cautious; but we all know that caution diminishes as you become familiar. Now, I have known various cases of seizures where there has been nothing illicit, as, for instance, where parties have sold foreign spirits perhaps 2 or 3 per cent. under that which the law points out; one would imagine that people would be cautious enough to attend to points of that sort, but they are not. As to dealers, the thing appears to me that it is impossible to devise regulations more complete than the present for the safety of the revenue, for *dealers* are tied up in every way; but as to *retailers*,

there is an opportunity given by the retail consumption giving them what is called "room." The Excise meet that to a great extent, inasmuch as they do not allow a retailer any permission for the reduction of gin, though they know that he reduces it to the extent of from perhaps five gallons of water to thirty gallons of water, to a hundred gallons of gin; he is not allowed "*room*" for such increase of quantity, but taking into account his consumption by retail, they leave him to so arrange his stock accordingly, holding him responsible for any increase of quantity, although clearly thus produced.

Then, in fact, the regulations about diluting all go to embroil the circumstance of keeping an account?—No, not to embroil, but to keep the retailer in check; without this regulation the retailer's decrease would be very large if he were allowed *credit* in the Excise books for the quantity of water that he thus used for diluting, in addition to the "room" given to him by his retail consumption.

This system of survey of stocks of all dealers in spirits and retailers of spirits, and the system of permits, necessarily costs a considerable sum, and besides that it necessarily gives a great deal of trouble to the trade. Then the question is, whether there is any public benefit derived from this system of permits and surveys, which is commensurate with this expense and this trouble?—I suppose that is a matter of figures—first, as to the debtor and creditor side of the account, what does it cost on the one side and what gain does it produce to the nation upon the other? I should say, if I was Chancellor of the Exchequer, that there is prodigious gain, inasmuch as it brings into the national fund nearly the whole account that can be brought there by the spirit duties.

All the revenue from spirits being derived either from grain spirits, as to England, made by twelve distillers, or from foreign spirits, is it your opinion that there would be less revenue if the survey was taken away?—I think a great deal.

Do you think that the licensed distillers would embark in a plan of smuggling?—Probably not, but they would have competitors that would; and the facilities which an abolition of the Excise survey would afford, even to these twelve houses, would, I should think, at least, impart a very strong temptation.

Do you think that the survey of dealers and retailers contributes to prevent one gallon of foreign spirits from being brought into this kingdom?—I should think so, if you mean illicitly brought in; I know I should feel that I should be playing the part of a madman to violate the present laws, merely looking at the possible consequences, and that too without taking to myself any higher character than may appertain to my neighbours.

Though that is the feeling in your case, there being nearly 90,000 dealers and retailers in the United Kingdom, can you imagine that that can be said to be the common feeling amongst them all?—I do imagine it: that is, in *England* I do not—(although of course not without many exceptions)—I do not imagine that they are a bit more honest, or more dishonest, than other men: but I think it is in human nature—'the thief doth fear each bush an officer,'—and I consider also that the system is established, which is very different from attempting to establish it now for the first time.

You are both wine merchant and spirit merchant,—supposing the survey is taken off the wine, will the continuing of it on spirits embarrass you in any degree with regard to your wine stock?—Not the least; they are kept in separate places.

Is there much mixing of spirits in England?—I should think not: I own my impression, from the great recent consumption, as I understand, of British brandy, Betts' and others, was, that as of itself it is far from being agreeable, that it must be chiefly used for mixing with foreign brandy, and I suppose to some considerable extent; but still, as the consumption of foreign brandy keeps up, the extent has probably been exaggerated. Spirits of different kinds are not suited for mixing, except pure tasteless spirit (such as spirits of wine). Rum cannot be mixed with gin, or gin with rum; or rum with brandy, or brandy with rum: that is, I mean to say, it would be injurious as to flavour, and consequently would defeat the dealer's object; and it appears that, looking at the facility with which spirits can be made, and so small the capital requisite, independent of duties, that they require a separate consideration to that of wines, or tobacco, or teas. I really don't know that I have any thing more to say.

H. B. Fearon.

Appendix No. 35.

26th May, 1834.

Mr. *Basil Woodd* called in and examined.

I believe you are an extensive wine and spirit merchant?—I am in the wine trade principally.

But you are in the spirit trade?—Yes.

British spirits?—Yes; I sell British spirits—chiefly foreign: but I keep British spirits also.

As a dealer, not as a retailer?—Not as a retailer.

What is your opinion with regard to the expediency of continuing the Excise survey on spirits?—With regard to spirits I scarcely know how far it is desirable. I myself do not see the benefit of it. I have never been able to see the benefit, either with regard to wine or spirits, as security to the revenue, which I presume is the basis of it.

The system of survey and permits being to secure the revenue, you do not exactly observe that it has that effect?—No, I do not; it has never appeared to me that the

Examinations.

No. 35.
Mr. Basil Woodd.
26th May, 1834.

revenue was secured, or that the safety obtained was at all equivalent to the expense incurred.

Do you think that the regulations for securing the payment of duty on grain spirit made at home, and preventing the importation of foreign spirit, are sufficient in themselves to secure the revenue?—To protect the revenue as far as it can.

If they are not sufficient, those Excise regulations are of no use?—That is exactly my opinion, and has been so for many years. I had a retail licence many years ago, and from what I then observed, if dealers were disposed to receive contraband spirit it would be those that have retail licences, who have the greatest facilities, because they have an every day consumption of spirit over which the Excise officer can have no control—it is impossible; and therefore the party holding a retail licence, and selling spirit by retail, would have the opportunity of receiving contraband spirit, which the Excise officer could not discover.

Then the survey is totally useless?—Yes, with regard to those it must now be, and has been for the last five or six and twenty years; I do not see any advantage from the survey, but at the same time I should suppose it would be very much more difficult for a person situated as I am to receive contraband spirits than for a retail dealer.

That is as a general dealer?—Yes, as a general dealer.

Because you are obliged to send permits with all you sell?—I send out permits with all I sell, so that seems in favour of permits; but with regard to retail dealers, I feel satisfied that no regulation that can be framed, with regard to what is sent out of their houses, can secure the revenue; the great security is with regard to the payment of it by the distillers.

As regards wholesale dealers, though the survey may be attended with a correct account of what is received and what is sent out; yet you do not see that any public survey, carried on as it is with great trouble and expense, tends to any good?—I have never seen any good arise from it. I think the regulations at the docks are very exact and precise as to foreign spirits, and that is what I am principally engaged in.

Then, as regards smuggling on the coast, if foreign spirits are once safely landed, you do not think the Excise regulations would stop their getting into consumption?—I think they are no security; none whatever.

Then, in point of fact, it is your opinion that no risk would be incurred by altogether repealing the old system of regulations as regards survey and permits relating to spirits?—As to the spirits being sent out?

I mean as to the survey?—Yes, they are very particular in their survey of spirits, more so than wine. As to ascertaining the strength of stock that is in hand, they are requested to be particular; but I have never seen any advantage of it: at the same time their orders being more precise with regard to spirit, as I understand they are, than in regard to wine, the officers are very exact, but I have never seen any advantage arising from it.

What length of time does it take to make a survey of stock?—The spirit is very soon done. A stock of spirits is seldom large; it does not require keeping in stock as wine does; it is kept in casks, and the quantity is easily ascertained in an hour; an exciseman would take the whole quantity of my stock in an hour, whereas he would be a day in taking an account of the wine.

You are surveyed every twenty-eight days?—Yes; with regard to the regulations as to wine and spirits: as to wine, it is required of us to put down every quantity sent out, whether small or large; with regard to spirits (in which it is always supposed, if there be any contraband transactions, it would be spirits—I never imagined there was any in wine) there are no such regulations.

You keep no account of what is sent out?—Not for the officer; I keep an account for my own satisfaction; there is no account rendered to him.

But you keep an account of your stock?—He does, and I do for my own satisfaction.

Then he makes the receipts from the permits?—He takes an account of what is received, and he takes an account of the permits I have drawn up to send out, and then he takes an account of the stock in hand and draws the balance.

Do you find any inconvenience from being limited to send out less than two gallons?—Undoubtedly; certainly it would be a very great advantage to me to be legally allowed to sell a smaller quantity—a gallon.

Some of your customers are not disposed to take so large a quantity?—Very frequently customers, I have no doubt, who would buy one gallon, never apply to me.

Supposing the wine survey was removed and the spirit survey continued, would a wine merchant experience any great inconvenience in respect of his trade?—I think not; it is very distinct.

Are you acquainted with the opinion of other gentlemen in the trade on the policy of the spirit revenue?—I have not heard an opinion expressed about it; I should think those holding retail licences more interested a great deal: those who only deal in spirits in large quantities from the docks are not at all interested; with regard to myself there is not so much trouble in it.

But still you cannot see any great use?—I do not see the use of it; there is a trouble which certainly does attach to it in some degree. I am apt to express an opinion against it; at the same time I do not conscientiously see the advantage of it, and never have.

At the same time, with all your care, you are liable to penalties for accidental irregularities committed even by your servants?—I think, upon such an occurrence, when it was represented to the Excise Commissioners, as far as they had the power they would grant me relief, not suspecting anything contraband; I always found it so when I carried my complaints to the fountain head.

Basil George Woodd.

Appendix No. 36.

26th May, 1834.

No. 36.
Mr. Briant.
26th May, 1834.

Mr. *Briant*, of the Horns Tavern, Kennington, called in and examined.

I believe you deal largely in spirits?—I do.

Wholesale or retail?—Retail and wholesale. When I say wholesale, I don't take out a licence for wholesale; but I retail extensively.

Your stock is surveyed every twenty-eight days?—Yes.

If you send out more than a gallon you are forced to have a permit?—Such is the law, but we do send out more, subject of course to interference if we do so; but we find it so inconvenient to send out a permit with every two gallons, that we scarcely ever attempt to obtain a permit for such small quantities.

The common practice of the trade then is not to send out a permit with two gallons?—Very rarely any house sends out a permit with two gallons, which the law enjoins us to do.

What benefit do you conceive the public derives from the system of survey and permits to retailers of spirits?—Of spirits?

Yes; how does it contribute to the security of the revenue on spirits, which is the professed object of the system; does it prevent you from making use of illicit spirits?—I consider it does; it is presumed so; but I am quite certain that illicit spirit is used.

That illicit spirits are used with foreign?—Yes, to bring up strength.

What sort of British spirits?—I should say, generally speaking, spirits of wine, which will not reduce, but will bring up the strength that has been previously reduced. By using spirits of wine, you will bring up the strength at which it is required to be sold; it strengthens the spirit.

Where are spirits of wine got?—At the distillers'.

Illicit distillers?—No; we can always have them at the regular distillers'.

At any rectifier's?—Yes, I mean rectifiers.

Then those spirits have paid duty?—Yes, they have paid duty.

In that case you are not using a contraband article?—No; we use it by way of adulteration.

My question was, how far the survey prevented you from using contraband articles—spirits that have not paid duty, either foreign or British?—I do not think it competent to prevent that.

Where can you get contraband spirit?—I am not aware; I have never used any.

But suppose a retailer thought it his interest to buy spirit which had not paid duty, could he not employ it in giving strength to the spirits that were in his possession?—No doubt about it. I have never yet myself used it, but I am quite sure it is to be had from illicit distillers, and is conveyed secretly to the purchasers.

Are there many illicit distillers?—I am not aware; I cannot answer that question.

Can they exist to any great extent without being known?—They are daily found out.

Small distillers, of course?—Yes.

Do you know of any person having had contraband spirits?—Yes, I happen to know an instance among my acquaintance, who purchased at times certain quantities, not exceeding a couple of gallons. I believe it is conveyed secretly in bladders.

Do such distillers generally use a small vessel for the process of distilling?—I should conceive so from the apparatus I have seen exhibited at the Excise Office. Some of them are larger than others; but, generally speaking, they must be very small.

Then, in point of fact, no great quantity of spirits is used in this way by retailers of spirits?—Why, sir, it is impossible for me to say that; yet I cannot make out how it is that gin-shops sell at lower prices than they buy of the rectifiers, unless it is by some means of this sort.

Cannot they do that by diluting the spirit they buy at a certain strength, and retail at a lower?—Of course they retail it at a much lower strength than they buy.

Does that make a lower price?—Yes; they bring it up by flavours and artificial heat which they put in. I am speaking principally of gin-shops, which have a large consumption.

By artificial heat do you mean vitriol?—No; I think drugs, and various other things.

Spirits of wine?—Yes, they mix spirits of wine. My situation is not that of a gin-shop keeper; my spirits are sold as I receive them, with the exception of some reduction. For instance, if you were to send me an order for a couple of gallons of brandy I could not let you have it as I receive it from the docks, because the price would not warrant me; I should be obliged to reduce it within the allowance which the Excise laws grant me; but in my opinion gin-shop keepers are differently situated.

If a retailer wishes to get contraband spirits in his possession by way of making more profit upon his trade, how does he get them?—I am not aware.

Is there any such thing in England as spirit being made from grain by illicit distillation?—I should think not.

There are twelve distillers, and all the spirit must go from them to the rectifiers before it gets into possession of the public. Is that a great check to the contraband making of British grain spirit?—I should think all illicit spirit is made from molasses or sugar, I don't see how an illicit distiller is to get it in any other way.

As the system of survey is for the purpose of preventing the use of spirits that have not

Examinations.
No. 36.
Mr. Briant.
26th May, 1834.

paid duty, it would seem all the good it can do is stopping the use of illicit spirits made from molasses?—I cannot see that the survey can possibly prevent the introduction of illicit spirits; for this reason, from the very great consumption that a gin-shop keeper has in the course of every day, there must be such a quantity of decrease, that he can introduce if he chooses a certain quantity of this strong powerful spirit, and the Excise officer never can be any wiser for it.

Then, in point of fact, it would appear that the plan of survey and permits produces no kind of public benefit?—I should say, none; or, if any, it must be very trifling.

Nothing like what is commensurate with the expense of paying Excise officers, and the trouble it gives the trade?—Oh, no.

Do you think it has any effect in stopping the smuggling of foreign spirits, in preventing importations being landed on the coast?—I think the Custom-House restrictions, and the force they employ, prevent in a great measure both the smuggling of foreign spirits and the landing of them; but, even if the parties succeed in landing the spirits, I don't think the spirit reaches London, it is generally used by persons on the coast.

But suppose it is once safely landed, do you imagine the survey of public-houses and wholesale dealers in spirit can stop its getting into consumption?—No, I do not, because it is used; I should think the system altogether inefficient to accomplish that object.

Which?—I am now speaking of the Excise officers, and the Excise business altogether; I think the system is so bad that it cannot be depended upon.

It is so evaded, that the regulations about survey and permits are useless?—I decidedly think it is—I am speaking as to the mode of doing business in London. I do not come under the denomination of a gin-shop keeper. I deal largely in foreign goods, but not in British, although I sell a considerable quantity of gin; but I am quite aware that gin-shop keepers have the means of reducing and bringing up spirit by artificial means; but whether such reduction and bringing up is done by using contraband spirit, or resorting to illicit distils, I am not enabled to say; only, I think it is by one or other of these means.

What is the difference between the price they buy at and the price they sell?—For instance, they buy gin from the rectifiers at 8*s*. 6*d*., and some, I am told, at 8*s*. 4*d*.

What is the strength of that?—Seventeen under proof; then it gets into stock, and they sell what the trade call the very best gin at 8*s*. 4*d*.

Who sell?—The gin-shop keepers sell their very best gin, their strongest gin, at 8*s*. 4*d*.

Having bought it at the same price?—Yes.

Which you say cannot be done without some contraband proceeding?—Some artificial means.

Don't they dilute?—Yes; they reduce a gallon in every ten.

At what strength is the strongest gin sold at?—Retailed?

Yes?—Why I should think 25 per cent. under proof.

That is about 8 per cent. less than they buy at?—Yes; but then they have all the opportunity of strengthening and flavouring it.

But a good deal of gin is sold still weaker than that?—Oh, yes; a considerable deal. It is sold at 6*s*. 8*d*.

At 6*s*. 8*d*. per gallon?—Yes.

The rectifier's price being 8*s*. 4*d*.?—Yes; recipes are to be bought for the purpose of bringing up the flavour of gin by artificial means; there are persons who will sell them.

WILLIAM BRIANT.

Observations of Thomas Drummond, Esq., in reply to certain questions relative to the Revenue Police in Ireland.

Observations of Thomas Drummond, Esq., in reply to certain Questions relative to the Revenue Police in Ireland.

I. You were, I believe, recently engaged for some time in Ireland on a public employment?—Yes. I was employed as an officer of engineers, on the Trigonometrical Survey of Ireland, during the years 1826, 7, and 8.

II. In what part of Ireland?—In the north: in the neighbourhood of Belfast, Newton, Limavaddy, and Londonderry.

III. Had you much opportunity of observing the state of those parts of the country with respect to the illicit distillation of spirits?—Our stations in the mountains brought us frequently into contact with the smuggler and distiller. It was necessary for our operations to erect signal-posts on the tops of the mountains, and these, from their number, we were obliged to leave without guard or protection. At first, they were speedily destroyed in all those districts notorious for illicit distillation; the inhabitants believing that they were intended to assist the police in the detection and capture of persons engaged in that practice. It became necessary to undeceive the people in this respect, and we succeeded. The smuggler not only approached us without apprehension, but freely brought his whiskey for sale, and we became his purchasers. I shall mention two circumstances, which may serve to show to what extent the practice of illicit distillation is carried on in some districts. I proceeded with a small detachment to erect one of the trigonometrical posts to which I have alluded, on a hill about 2000 feet high in a wildish country, about ten miles from Newtown Limavaddy. Our arrival at the small inn at the foot of the hill excited, evidently, considerable alarm. The landlord, however, volunteered his services and collected some of the countrymen to assist us in the work. Having reached the top of the hill with the planks and tools, the country-people set cheerfully and vigorously to work. After some

Observations of Thomas Drummond, Esq., in reply to certain questions relative to the Revenue Police in Ireland.

little time, the landlord, who himself was very active and useful, called out, 'Stop, boys, it's time we had some drink;' and then turning to me, 'Your honour knows,' he said, 'that work never prospers here without whiskey, and I hope you will allow us some, for 'this is a *could* place.' I replied, that I should do so willingly when we returned to the inn; but it was too far to send.—'Not so far, sir,' he said, 'the whiskey is never far off in this country.' He despatched a boy, who returned in about a quarter of an hour, with a tin vessel containing about a quart of excellent whiskey. The man, seeing that I was somewhat surprised, told me, that there were at least six stills at work two or three hundred yards from the place where we stood, and offered to be my guide, if I wished to see them. As the evening was closing fast, and it was of consequence to complete our work, I was obliged to decline an offer which I should otherwise very gladly have accepted. When we returned to the inn, the landlord said to me, very coolly, 'Well, sir, you have had some trouble, and been at some expense in putting up that fine signal-post:—before day-light to-morrow morning, it will be made into whiskey-kegs.' 'It is clear,' I answered, 'that you know the smugglers well, and that you have influence with them: tell them that our object is not to disturb or molest them; that if they leave us alone, we shall leave them alone, and, more than that, we shall drink their whiskey when we come to encamp on the hill. If they choose to pull down what we have put up, we shall return and hunt the country, and not leave a still for miles round.' After protesting, before God, that he had no connection whatever with the smugglers, the landlord promised to do what he could: and the signal-post remained untouched. The other instance to which I allude occurred in the district of Ennishowen. On my way to one of our stations I stopped at a well-known inn, not far distant from the hill. After dinner, I sent for the landlord, who was both intelligent and communicative, and had some conversation with him respecting the habits of the people among whom we were going. I told him, I wished very much to taste the celebrated 'Ennishowen,' and that possibly he could gratify my wish. 'Not I, sir,' said he, 'I have given that up long ago. There is too much danger, and too little profit. 'Only look, there is the revenue police and coast-guard in the very town, almost at my 'very door, and sometimes even billeted in my house. How could I smuggle, if I wished 'it? But if you like whiskey, you shall have some excellent Parliament, as good as any 'Ennishowen that ever was drunk.' All this seemed very reasonable: I tasted the Parliament, and found it excellent. We encamped on Slieve Snaght, one of the highest hills in the Ennishowen, and almost every peasant who visited us brought with him a small keg of whiskey. This we generally purchased on condition that he would bring us a load of turf and some provision. When they were told that we had already more whiskey than we could consume, 'Then take it away with you,' they said, 'sure it is Ennishowen that is liked all over Ireland.' 'Well, but suppose we do, how can we tell that your kegs contain the number of gallons which you say they do?'—'Och! and you can do that very asily: when you go back to the inn, Mr. —— (naming the landlord) will measure them for you, and you can leave the money with him: he is the man that knows us all well.' The landlord received the money without any observation. I may add, that whenever we encamped, either on the mountains or on the low grounds, there the sellers of the 'poteen' speedily appeared. If I recollect rightly, we used to pay about 6*s*. per gallon.

IV. What were the measures coming under your observation which were taken for the prevention of this practice?—In conversing with the distillers of Ennishowen, what they appeared to dread most was the reward for information. 'It is this,' said one of the most active amongst them, 'that makes us all rogues; no man dare trust his neighbour; we are 'all poor, and the reward is a temptation which we can't resist.' I should add, however, with reference to the practice of granting fixed rewards for information, that I should conceive it must be difficult to distinguish occasionally between concerted and bona-fide information: the persons carrying on this illicit trade are cunning enough, and dishonest enough, to concert among themselves ingenious schemes for cheating the Excise, and to affect to give information, if the amount of the reward which they thereby become entitled to should, to a small extent, exceed the loss by seizure. They spoke very slightingly of the revenue police, and told some amusing stories of fruitless attempts to seize their stills.

V. Had you much opportunity of observing the conduct and management of the revenue police employed in this service?—Not much. What I did see gave me, certainly, no very favourable opinion of their proceedings. I saw attempts made, in broad day-light, by men dressed and armed as infantry soldiers, and moving apparently at a somewhat slower pace, to seize upon the still of the active and vigilant illicit distiller. It is difficult to conceive any thing much more ridiculous than half a dozen men, very conspicuous on account of their dress, viz., *white* cross-belts over a green or blue uniform, I forget which, strolling out of a town in noon-day on such an expedition. They might as well send a messenger to give notice of their approach. In one instance, the house which they intended to visit was close to our encampment; we heard of their approach a good hour before they appeared, and we were told that the time had been well employed in preparing for their reception: they found nothing.

VI. What is your opinion of the general constitution and efficiency of that force—what would you suggest with a view to its improvement?—I do not consider that I possess sufficient information on the subject, to be able to offer any suggestions entitled to much attention; and I beg, therefore, to be understood as offering them with diffidence. I assume that the necessity of a separate and distinct police, to be employed solely in the prevention of illicit distillation, has been proved; and that the question now is, how should it be organized and managed, that it may best effect this object? The extent of the wild and mountainous country in which the practice of illicit distillation prevails is such, that

Observations of Thomas Drummond, Esq., in reply to certain questions relative to the Revenue Police in Ireland.

to attempt to check the trade, by guarding the different avenues through which it is carried on, would be utterly impracticable: no force which the Government would or could maintain would be adequate to such a purpose. As the police force will always be small for the country which it has to watch, each superior officer should have the command of a considerable district, that he may have the power to assemble on any one point a considerable body. The police force should, with this view, be disposed of in small detachments, and on central points; they should be constantly in motion, that their movements may not attract attention. Ample means should be at the disposal of the officer in command for assembling his detachments when required; but above all, for purchasing information. This is the instrument with which he must work. He must go directly and promptly to the place; the prey must be pounced upon, or it will escape. For this purpose a considerable portion of the force should be mounted. If any uniform is used, it should be of a very simple kind, and not distinguishable from a distance. The coast guard and revenue police should be under the same chief command, otherwise their effective co-operation cannot be depended upon.

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109

ELEVENTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF

THE EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

EXCISE ACCOUNTS.

Presented by His Majesty's Command.

LONDON:
PRINTED BY WILLIAM CLOWES, 14, CHARING CROSS,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1834.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The Eleventh Report of the Commissioners appointed by His Majesty to inquire into the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

EXCISE ACCOUNTS.

My Lords,

Our attention was called to the subject of the Excise Accounts, very soon after we were appointed to inquire into the management of the Excise Revenue, in consequence of your Lordships having transmitted to us a Treasury minute upon the system at present pursued for the keeping, control, and audit of them, and also a Report of the Commissioners upon this minute. The perusal of these documents led us to believe that we could not acquire a complete knowledge of this system, more especially with respect to its practical details (including the various forms by which money is received and paid, and the numerous books, vouchers, and other official documents in which the receipts and payments, and other particulars relating to the Excise duties, are entered or recorded), without the assistance of a professional accountant, to whom sufficient authority might be given to carry on the investigation necessary for obtaining full information, with respect to these details, by personal inspection and inquiries in the various departments of Accounts at the Chief Office of Excise. Having reason to think that Mr. Abbott, who was one of the Commissioners appointed by the Treasury in 1828 to inquire into the public accounts, was peculiarly qualified for this service, we applied to your Lordships for permission to make the necessary arrangements with that gentleman, and, at the same time, to give the directions required for the conduct of the inquiry at the office of Excise. Your Lordships having been pleased to sanction this arrangement, Mr. Abbott commenced his inquiries in the month of August, 1833; in the course of which he received every requisite facility and assistance from the Commissioners of Excise, by means of a ready access to the various books and other documents in the several offices connected with the accounts. These inquiries will be found to have extended to a complete investigation of every part of the system of keeping and stating the Excise accounts, and of the various official arrangements connected with this branch of the business of the department; and the results of such inquiries, with the observations to which they have given rise, were laid before us by Mr. Abbott, in a Report which we received in the month of December last, a complete copy of which is inserted in the Appendix. Appendix No. 17.

On examination of Mr. Abbott's Report we found it to contain many important objections to the existing system of accounts, with suggestions of alterations and improvements, which appeared to us to be highly deserving of attention, with a view as well to an improved administration, as to a material saving of expense. Before, however, we should submit this Report to your Lordships, with our own

opinion as to the expediency of the adoption of Mr. Abbott's suggestions, we thought it desirable that the Commissioners of Excise should have an opportunity of considering those suggestions, and of making such observations or statements in reply to them as they might think proper; and we accordingly sent a copy of Mr. Abbott's Report to the Commissioners, with a request that they would transmit to us such remarks as they had to offer on the opinions or suggestions therein contained. In consequence of this communication the Commissioners of Excise have returned a statement or report, dated the 13th September last, a copy of which is also to be found in the Appendix.

ppendix No. 18.

In replying to the observations of Mr. Abbott, the Commissioners of Excise have animadverted upon some of his statements and suggestions, in a manner which appeared to us to render it due to that gentleman that he should have an opportunity of vindicating his former statement, and we accordingly transmitted the Report of the Commissioners to him, and have in consequence received from him a letter, dated 10th November, 1834, in which he maintains the correctness of his original strictures on the forms and accounts of the Excise.

Having obtained several other documents on the subject of these accounts, and having bestowed on the whole of the information which we have collected much consideration, we shall now proceed to submit to your Lordships our views respecting those reforms which are suggested in your Lordships' minute, and also respecting such other alterations as appear necessary for giving increased security to the Excise revenue by means of a system of accounts more economical and less complicated than that which is now in use.

The following are the documents to which our attention has been more peculiarly directed:—

1. A letter from your Lordships to the Board of Excise, dated 27th January, 1831*.
2. The Report of the Board in reply to it, dated 2d March, 1831 *.

ppendix No. 1.

3. A letter from your Lordships to the Board, dated 12th November, 1831.

Ibid.

4. The Report of the Board in reply to it, entitled 'A Detailed Statement of the 'Mode in which the Revenue under the Management of the Commissioners of Excise 'is, after its final Collection, remitted and paid into the Exchequer; also describing 'and classifying the several Deductions and Payments made out of the gross Pro-'duce of the same, the Authorities under which such Deductions or Payments are 'made in London or in the Country, and the manner of making them.'

ppendix No. 2.

5. Your Lordships' Minute of the 26th February, 1833.

„ No. 3.

6. The Report of the Board of Excise on this Minute, dated 6th December, 1833.

„ No. 4.

7. The Report of the Acting Comptroller-General of Excise, also, on your Lordships' said minute, dated 15th January, 1834.

Page 12.

8. A letter of the Auditor of Excise, dated 11th March, 1834.

ppendix No. 17.

9. Mr. Abbott's Report, dated 31st December, 1833.

„ No. 18.

10. The Report of the Board of Excise on Mr. Abbott's Report, dated 13th September, 1834.

„ No. 19.

11. A letter of Mr. Abbott upon the Report of the Board of Excise, dated 10th November, 1834.

The contents of the Treasury minute shew that your Lordships, long before our Commission was appointed, had been occupied with the task of reforming the Excise accounts, and had made considerable progress in discovering the defects

* These documents relate to the Excise Establishment generally, and will be inserted in the Appendix to the Report on the Establishment; but such portions of them as relate to the Account branches are inserted in the body of this Report.

of the system under which they are at present kept. The minute states and arranges under separate heads those points which most prominently require investigation, and it also suggests the means by which some important reforms may be accomplished.

The several Reports of the Commissioners of Excise above referred to, and the Report of the acting Comptroller-General, not only afford ample information concerning the existing establishments for the administration of the business of accounts, and concerning the forms by which the Excise revenue is collected, remitted, and paid into the Exchequer, and by which disbursements are made out of it for the charges of collection; but they also contain a detailed examination of the various suggestions in your Lordships' minute of reforms in the present system of Excise accounts, together with opinions upon the expediency or inexpediency of adopting those suggestions. The opinions thus submitted are those of the persons peculiarly qualified, from practical knowledge and experience, to afford information and advice upon the subjects to which they relate; and when the occasion upon which the Reports were made is adverted to, it may, we think, be assumed that the whole of the case in favour of the existing system of Excise accounts has been fully brought forward. It is therefore, after a deliberate examination of these Reports, and of the several other documents above referred to, and after personal inquiries which we have had an opportunity of making on the various details to which they relate, that we submit to your Lordships the conclusions at which we have arrived.

It seems, however, proper in the first place to lay before your Lordships a description of the official duties performed by the several branches of the Excise department to which our observations apply. This description we have extracted from the official statements which we have received from the Board of Excise.

THE COMMISSIONERS OF EXCISE.

Detailed Statem
Appendix No. 1

'The Commissioners are required by 7 and 8 Geo. 4, c. 53, s. 46, to collect all 'and every part of the revenue of Excise, and to keep separate and distinct accounts 'thereof respectively at the chief office of Excise in London. They are also to set 'forth in such accounts the amounts respectively charged and collected, and 'remaining in arrear of each of such duties, and other parts respectively of the 'said revenue, and of the several payments made or allowed by such Commissioners 'for or in respect of such duties, and other parts of the said revenue respectively, 'and of the expenses respectively of the collection or management of the revenue 'of Excise, and of all other payments and expenses made or incurred on any 'other account whatever.

'And they are to render and furnish to the Lords of the Treasury such accounts 'when and so often as the same shall be directed or required. All collectors, 'receivers, or other persons, throughout the United Kingdom, entrusted with the 'collection of the Excise, are required to collect, pay, and remit the same, 'whether duties or any other sums of money, in such manner and form, and at 'such times as the Commissioners of Excise shall order and direct.

'And with respect to all money or bills which shall be paid or remitted to the 'Commissioners themselves at the chief office, they are to pay over to the Re- 'ceiver-general of Excise every day, or in such other manner as the Treasury 'shall direct, all money, and indorse and deliver over to him all bills of exchange, '&c. for the payment of money, which shall from time to time be collected or 'received by, or paid or transmitted to, such Commissioners for or on account of the 'duties or revenue of Excise, except only the necessary charges paid of collecting, 'receiving, levying, managing, paying, and accounting for the same, and all other 'payments legally made thereout.

'These are the principal provisions of the law describing the duties and powers 'of the Board, so far as relates to charging and collecting the revenue of Excise, 'making payments out of the gross receipt, and delivering over to the Receiver- 'general of Excise the balance which remains.'

COLLECTORS.

ailed Statement, pendix No. 1.

'The business of the Excise department in the United Kingdom, exclusive of 'the cities of London and Westminster, the borough of Southwark, and a few 'adjoining parishes, which are comprehended within the limits of the chief office, 'is laid out into ninety-two collections, viz.

	Collections.
England	55
Scotland	16
Ireland	21
	92

'in each of which there is a collector.

'Collections are divided into districts, varying in number from two to eight, each 'district being under the charge of a supervisor; and—

'Districts are subdivided into divisions or footwalks and rides, varying in 'number from three to twelve, according to the number of traders, the magnitude 'and importance of the business which they carry on, and the extent of country 'to be surveyed.

'The duties are ascertained and charged at the places where the goods are 'manufactured; every person other than auctioneers, carrying on any trade or 'business, subject to Excise regulations or duty, being required by law, previously 'to commencing his business, to make entry with the officer within whose survey 'it is to be carried on, of the place in which it is to be conducted, and of the 'utensils or machinery to be used in its process.

'The entry is authority to the officer to commence his survey of the trader. 'The officer is required by his instructions to visit the respective traders within 'stated intervals, which, in the case of growing duty traders, are so calculated that 'no operation can be commenced and ended without his having an opportunity of 'examining the materials in process of manufacture, and of ascertaining the 'quantities chargeable with duty.

'He is to record, in his survey-books, on each visit, the state of the trader's 'stock, or the condition of his operations if he be a manufacturer, and to enter 'therein the quantities of the manufactured articles then liable to be charged with 'duty, and to charge the same accordingly. Also to enter in a book, kept upon the 'premises of the trader, the day and hour at which the survey is made, and the 'particulars of each charge.

'The officer is also required periodically to make a return to the Commissioners 'of these charges, which return is binding upon the trader, who can discharge 'himself therefrom only by payment of the money, or by obtaining a warrant 'under the hands and seals of two justices of the peace, or three Commissioners 'of Excise acting judicially, exonerating him either from the entire amount, or 'from that part thereof to which there may be legal objections.

'The supervisor is required to visit all the stations of officers in his district at 'uncertain times, and as often as the extent of his business will allow, and on each 'visit to inspect their books, and survey as many of the traders as possible, some-'times with and at others without the officer; and by taking an account by 'counting, gauging, or weighing the several exciseable commodities in stock or 'in operation, and, by minute observations upon the mode in which the trade is 'conducted, to endeavour to satisfy himself whether the trader complies with the 'law, and the officer charges the duty faithfully.

'In the country collections no trader can be required, for the purpose of paying 'duties, to go further than to the market-town next to the place where his busi-'ness is transacted, or beyond the market-town in which it is transacted; and 'every trader is obliged, under a penalty, to discharge the amount with which he 'has been charged, at such times as may be prescribed by law, or by the Commis-'sioners of Excise, when there is reason to suppose it is in danger. In conformity 'with these provisions it has been arranged that the collectors of Excise visit every 'market-town within their respective collections eight times a year, or twice in 'each quarter, at intervals of six or seven weeks, to receive the duties then payable. 'These divisions of the quarter are termed collecting rounds, and are fixed with 'reference to the termination of the charging rounds, always commencing on the 'Monday, about fourteen days after such termination. The second, fourth, sixth 'and eighth charging rounds always terminating on the 5th of April, 5th of July, '10th of October, and 5th of January respectively; and the intermediate rounds on

'a day fixed about the middle of the quarters ending on those days. At the close 'of each, the officer adds up the several charges made upon each person under his 'survey for that time, as entered in his books, and copies these entries into an 'account termed a "Charge Voucher," one of which is prepared for each head of 'duty, containing, as well as the charges on the different traders by name, the total 'of the ride or division, with the amount of duty thereon, expressed both in figures 'and in words. These accounts are signed by the officer, and afterwards examined 'and compared with the books by the supervisor, and, if correct, are signed by him 'and despatched to the chief office, when they are delivered to the proper account-'ants, by whom the amount of each is entered in a book kept for the purpose, called 'the Journal, which entry constitutes the ground of charge on the part of the Com-'missioners against the collector. Immediately after the officer has made up the 'vouchers, he also makes up an account called the "Abstract," which contains the 'total of the commodity and the amount of duty charged against each trader in his 'division or ride within the round, including every head of duty.

'In addition to the charge of duty accruing against each trader during the round, 'the officer is required to specify, in separate columns, the portion of former 'charges which will be actually due and payable on the collector's next visit, to 'distinguish it from that portion for which the credit given by law or practice has 'not expired; and he is also to specify the arrears of credit due from former rounds, 'as well as arrears of out-standing duties, which were omitted to be paid at pre-'vious rounds, if any.

'The abstract is then examined by the supervisor, and compared with the entries 'in the survey books (both of charge and arrear), and being found correct, it is 'signed by him, and despatched to the collector, at his residence.

'From this abstract, the collector then transfers to his ledger the duty charged 'upon, and payable by, each trader, opposite to his name. The collector being 'thus prepared, proceeds upon his collecting round: at each place of collection he 'is attended by the respective supervisors and officers; and as each trader pays his 'duty, he discharges in his ledger the amount so paid, carrying forward, in arrear, 'the part, if any, which may be left unpaid of the amount then due, as well as what 'remains of the charge "not yet due," in consequence of the credit allowed by law.

'The collector transmits to the chief office, weekly, during the collecting round, 'an account called a "Petty," which is an abstract of the whole receipt on each 'day in the week, specifying the division and ride, and including as well the duties 'charged by survey, as the cash received on account of auctions, licences, or any 'other part of the revenue. The amount received is entered on one side of the 'account, and attested by each officer for the business under his survey, as well as 'by the proper supervisor.

'To insure accuracy in the returns in the petty account of the money received 'each day by the collector, the officer is required to enter, on a spare leaf at the 'end of his book, a list of all the manufacturers in his business, who have paid any 'duty that day to the collector, and the sum paid by each, and to add thereto the 'total sums paid for licences and for auction sales, if any. This account, which is 'required to be examined and signed by the supervisor and collector, shews, at one 'view, the sum with which the collector is chargeable with respect to that officer's 'business. The officer is likewise required to make out, upon another spare leaf, 'an account of all sums returned in the vouchers in his division or ride which 'remain unpaid, with the names of the traders by whom the several sums are 'owing; this account also is examined and signed by the collector and supervisor, 'and the latter, at the close of the round, returns a copy of those lists of arrears to 'the proper accountants at the chief office, to be compared by them with the col-'lector's account current.

'Collectors are required, by their instructions, to take immediate steps for the 'recovery of duty which is not paid when it becomes due; and if any part of the 'arrears thus returned consists of sums which were due, and ought to have been 'paid, the collector is required to state, in a letter, which he transmits to the Board 'at the end of each round, called the "Arrear Letter," the cause of the sums not 'being paid, and the steps which have been taken for the recovery thereof. On 'the other side of the petty account, the collector enters his remittances and dis-'bursements during the week, with an explanation of the cause, if any material 'sums appears to have been retained by him, which is to be carried to the next 'week's account. This account is despatched, by post, at the end of each week, to 'the chief office, addressed to the Board, where it forms an immediate check upon 'the collector's remittances; and, as all the sums claimed therein as disbursements

Detailed Statement, Appendix No. 1.

'must be afterwards supported, both in date and in amount, by receipts or other 'documents, transmitted by him at the end of the round, it likewise forms a general 'check upon the amount of his payments; when the round is finished the collector 'settles and balances his accounts, and makes out an account on a printed form 'for each head of duty, called a "Duty Account Current," containing, on the 'charge side, against each division and ride in the collection, the arrears depending, 'brought from the preceding round (of which a list, as has been stated, is also sent 'by the supervisor to the Accountant at the chief office), and the amount of duty 'charged in the present round, also the duty received in each division and ride, 'and the arrears to be transferred to the succeeding round. On the discharge side 'are stated the drawbacks on exports, bounties, allowances, and overcharges, and 'lastly the net receipt.

'This latter item, the net receipt from each of these duty accounts, is transferred 'into another account, called the "Consolidated Account Current," in which it 'constitutes the debit.

'The collector then takes credit in this account for such sums as he may have 'paid for charges of management in his collection, the residue having been remitted 'weekly, according to the orders of the Board.

'The accounts current are sent, directed to the Storekeeper at the chief office, to 'be distributed to the proper Accountants, by whom they are examined as to the '"incidental" and all other claims made thereon, by comparing the sums with the 'receipts or other vouchers annexed, and examining the calculations in all cases in 'which the amount depends upon calculation. The Accountant then writes a '"Certificate of the Incidents to be allowed as correct;" and the accounts are 'laid before the Board for their examination, and sanctioned by the signatures 'of two Commissioners to the order for allowing the amount of incidents 'certified.

'Every round the Accountant enters the accounts current in a book called the '"Particular Abstract" of each collector's accounts, in which there is a distinct 'column for every head of charge and discharge. The charge upon the collector 'is made from the vouchers prepared by the surveying officers, and posted into the 'journal as before mentioned, by a clerk who has not the care of the accounts cur-'rent; and the amount of duty in the journal is compared by a General Accountant 'with the amount entered in the collector's duty account current. The total quan-'tities are made up quarterly in each collection, and, at the end of each year, the 'four quarters are added together, and the amount of duty on the total quantity of 'goods is computed.

'For the discharge part of the accounts, the Accountants have before them the 'ledger containing the remittances; the proper credit vouchers, viz. the receipts 'for salaries, the sitting expenses on the round, and for all immediate claims; also 'the debentures for goods exported, the justices' warrants for repayment of over-'charges, &c., the latter being claimed in the duty accounts.

'All charges of management whatever are claimed in the consolidated accounts. 'All these charges and claims are examined and computed by the Accountant and 'Comptroller, who likewise compare the remittances claimed on the account cur-'rent with the entry in their ledgers; and at the end of each round these accounts 'are entered in the particular abstract book, and the totals being cast up shew the 'total charge and discharge of each collector for the whole year.

'A statement of the account is then made out and sent to the collector, signed by 'the Accountant and Comptroller. The collector, if satisfied therewith, and after 'giving a reason for the balance, if any remain, and making affidavit according to 'a printed form, to the amount of incidents paid and claimed, is required to sign 'this statement, and return it, with the affidavit, to the Accountants.

'These several statements are afterwards collected into a general abstract, forming 'the total receipt and expenditure of the whole year for the country districts. It 'is to be observed, that the charge-vouchers and the account current for each round, 'after having been duly examined and entered by the respective Accountants, are 'delivered over with all the credit vouchers to the Comptroller-general, who pro-'ceeds to the re-examination and computation thereof, in the same manner as before 'performed by the Accountant. When the round is completed he also compares 'the particulars and amount with the Accountant's charge upon the country collec-'tors: he then enters the accounts in particular and general abstract-books similar 'to those kept by the Accountant; makes them up quarterly and annually, with a 'statement of each collection; forming from thence, with the London statement 'and cash account, an annual general account for each duty, which he compares

'with the statement of the General Accountant, and, when completed, he delivers 'a copy of each account to the Auditor.

'It thus appears that the whole series of the collector's accounts originates in 'the "Abstract," which is furnished to him by the officer, after having undergone 'the examination by the supervisor.

'The original charge-vouchers having been previously transmitted to the chief 'office, it will be seen that whilst the collector, by means of the "Abstracts," is 'made to debit himself with the amount of the charge against each trader, another 'process is going on at the chief office, by which he is, from other sources, made 'responsible for the whole amount of the duties charged throughout his collection.

'The method of charging and collecting the London duties, as there is no collector 'here, differs in some degree from the practice in the other parts of the United 'Kingdom.

'The duties are paid at the chief office; the charge-vouchers, which shew the 'amount of duty to be paid by each trader, are made up, not in rounds, but at dif- 'ferent periods, some weekly, some monthly, according to the credits given by law. 'The charges having been raised by the surveying officer against the trader, as in 'the country, are brought together in a posting ledger, kept by the supervisor, who, 'in London, is called a surveyor, from which a voucher is made out and signed by 'the officer and supervisor, the latter of whom delivers it to the proper Accountant 'at the chief office. The Accountant for each duty enters, from the vouchers into a 'ledger provided for that purpose, the quantities of goods charged upon the respec- 'tive traders, and calculates the duty to be paid, which, after a similar entry and 'examination, is verified by the Comptroller, and entered in like manner in the 'books in his office.

'When the traders attend to pay their duty, the respective Accountants issue pay- 'papers to them, setting forth the amount of duty each has to pay, and enters such 'amount in a cash-book, as a charge against the Receiver-general. The trader 'then proceeds with the pay-papers to the Comptroller, who compares the amount 'with the charge of duty taken from the voucher, and signs the document, which 'is then taken by the trader to the Receiver-general, to whom he pays the amount. 'At the end of each day, the Accountant makes a charge upon the Receiver-general 'from his cash-book, which charge is agreed with the Comptroller and with the 'Receiver. The Comptroller then authenticates the accounts with his signature, 'and a duplicate paper of the charge is given to the Receiver.'

ACCOUNTANT'S OFFICE.

ACCOUNTANTS.

ENGLAND.

		£.
1	General Accountant at	600
1	ditto	500
1	ditto	380
1	ditto	340
1	ditto	320
1	ditto	310
1	Accountant at £250	250
1	ditto	230
2	ditto	210
6	ditto	200
4	ditto	180
8	ditto	170
4	ditto	150
5	ditto	140
4	ditto	130
3	ditto	90
8	ditto	80
52		£9,360

SCOTLAND.

		£.
1	General Accountant at	450
1	Accountant	250
1	ditto	230
1	ditto	210
1	Accountant	200
1	ditto	180
1	ditto	170
1	ditto	160
1	ditto	130
1	ditto	100
1	ditto	80
11		£2,160

IRELAND.

		£.
1	General Accountant at	450
1	Accountant	250
1	ditto	230
1	ditto	210
1	ditto	200
1	ditto	180
1	ditto	170
1	ditto	160
1	ditto	140
1	ditto	120
1	ditto	110
1	ditto	90
1	ditto	80
13		£2,390
	TOTAL...	£13,910

Report of the Commissioners of Excise

'This department is engaged in the examination of the numerous documents 'made out by the surveying officers, containing the particulars and amount of duty 'charged upon every trader throughout the kingdom, and upon which the charge 'against the collectors is formed, and in the examination of the several claims for 'drawbacks, overcharges, and all other repayments. In this department are also 'examined and classed the various documents relative to the expenses of manage-'ment; consisting of very numerous payments of small sums, in which it is 'necessary, in all cases, to ascertain that the Board's authority had been previously 'issued for allowing the same: and the whole series of the accounts of the several 'collectors, shewing the receipt and appropriation of the sums with which they 'have been charged are minutely investigated and made up. It is further the 'business of this department to issue and register all licences granted in London; 'to enter all notices of sales by auction; and to receive the attestation on oath of 'the several auctioneers to the truth of their accounts; to keep accounts of all 'fines and forfeitures, and a register of goods seized; also to keep accounts of 'all monies paid at the chief office, and of the sums remitted by the collectors 'and placed in the hands of the Receiver-general, until they are finally paid into 'the Exchequer. On this department devolves also the examination of the 'numerous documents for the payment of Chelsea, Greenwich, and other pensions, 'half-pay, &c., the amount of which is periodically advanced by this revenue.

'In this department the numerous accounts and returns required by the 'Treasury and by Parliament are collected, prepared, and made up; and it is not 'unfrequently necessary to have recourse to additional temporary assistance for the 'execution of these laborious duties.

'The attendance required of the principals and clerks is from eight to three 'daily, but by custom the attendance given by the clerks is from nine to three, 'and that of the general accountants from ten to three daily.

'The general accountants each give security for £1,000, and the other account-'ants for £500.'

THE RECEIVER-GENERAL'S OFFICE.

RECEIVER-GENERAL.

Report of the Commissioners of Excise.

1	Receiver-general	£1,500	
1	Clerk	500	
1	„	300	
1	„	200	
1	„	110	
1	„	100	
1	„	90	
1	„	80	
1	Receiver	£280	
1	„	200	
1	„	160	
1	„	120	
	BILLMEN.		
2 at £70 each		140	
14		3,780	

'The Receiver-general receives the duties payable by all the traders who carry on 'business within the limits of the chief office, and also all money remitted from the 'different collectors in England and Scotland, and pays the balances in his hands, 'exclusive of such sums as are necessarily retained for payment of debentures for 'goods exported, and other special services, every Wednesday and Saturday, into 'the Exchequer. The object of the appointment of Receiver-general being the 'security of the public money collected in his department (for which he gives 'security to the Crown in the amount of £40,000), his peculiar duty consists in 'exercising such a superintendence and control over the affairs of the office gene-'rally, and over the individuals employed in it, as to insure the best arrangements 'for the performance of the public business, and to guard against the risk of loss to 'the public through carelessness or misconduct. He attends at the office as often 'as is necessary for these objects; represents to the Board, when necessary, the 'occasions which may arise for the dismissal or appointment of clerks, and recom-'mends whatever changes or arrangements may appear to him to be called for by 'the interests of the service placed under his charge.

'The appointment of Receiver-general being one rather of responsibility than of 'labour, the degree and frequency of his personal presence in the office varies 'according to circumstances.

'For the purposes of that general supervision and regulation of the department, 'which it is both his public duty and his personal interest to exercise, he habitually

'visits the office at uncertain but short intervals; and he further attends the office 'whenever any case arises for personal communication with the Commissioners or 'their secretary. The salary of Receiver-general was reduced on the last appoint- 'ment, in 1827, from £2,000 to £1,500 per annum.

'The duty of the chief clerk (who gives security to the amount of £5,000) is to 'give out daily such sums as are necessary to pay debentures, salaries, &c., and at 'the close of each day to take charge of all monies which have been received. To 'pay into the Bank all sums not required for immediate use; to make the pay- 'ments into the Exchequer, and to collect from the different departments the 'amount of vouchers remitted by the collectors of Excise, for sums paid by them 'to the out-pensioners of Greenwich Hospital, for naval half-pay, compassionate 'list, pensions, and various other services of the same nature. These vouchers 'amounted in the last year to £391,058, and were collected in 205 different 'payments.

'The collection of the amount of vouchers for Scotland and Ireland, amounting to '£194,600 per annum, has been added to the duty of the chief clerk within the 'last three years; a service which was previously performed by paid agents, and 'involves a great increase of labour and responsibility.

'The five other clerks in this department are employed in keeping the books and 'making out the necessary lists, returns, and documents, for the transaction and 'record of all business connected with the account between the Receiver-general 'and the Bank of England, bills of exchange, accounts of payments into the 'Exchequer, of payment of salaries, advances, incidents, allowances, superannu- 'ations, debentures, informers' shares, or rewards to officers, and the numerous 'accounts relating to the disbursement and repayment of advances to Greenwich 'pensioners, half-pay, and various other services of the same nature.

'The five receivers are employed in the receipt of the various duties of Excise 'arising in London, and within the limits of the chief office; in the payment of all 'money disbursed as salaries, incidents, allowances, advances, superannuations, 'informers' shares, to officers, and debentures; and keep the books for shewing 'these transactions with distinctness and accuracy.

'Three billmen are employed to leave bills for acceptance, to convey vouchers 'for examination to public offices, &c.

'The amount of the security given by the clerks and other persons employed 'is as follows:—

2d Clerk	£3,000	1st Receiver	£2,500
3d „		2d „	1,500
4th „	each 1,000	3d „	
5th „		4th „	each 1,000
6th „		5th „	
		3 billmen, each	1,000

'The senior clerks attend from ten o'clock, and until the receivers have balanced 'their daily accounts, and delivered over the receipt, which is frequently not done 'until some time after the office is closed. The junior clerks attend from nine till 'three. The receivers, from half-past nine till their accounts of the receipt and 'payment of the day are made up and balanced.'

COMPTROLLER OF THE CASH.

Report of the Commissioners of Excise

	£.	s.	d.
1 Comptroller	600	10	0
2 Clerks	250	0	0
	136	0	0
3	£986	10	0

'The Comptroller of Cash keeps an account of all revenue-money, bills, &c. in 'the hands of the Receiver-general at the close of each day, and sees that they are 'paid into the Bank of England, deposited in the strong room at this office, or 'otherwise disposed of under the orders of the Board.

'As the sums of money retained by the Receiver-general are frequently very large '(the Act of Parliament authorizing him to keep in his own hands £30,000, and a

'further sum of £50,000, if directed by the Board), the office of Comptroller of 'the Cash is one of great trust, and forms a most important check upon the 'Receiver-general.

'The pecuniary responsibility affects, in a greater or less degree, every individual 'employed. The Comptroller, who gives security for £20,000, is held accountable 'for the acts and neglects of his clerks, who are both required to find security to the 'amount of £3,000.

'Besides keeping all the accounts immediately incidental to this department, it is 'in the office of the Comptroller of the Cash that the bank books in which all the 'pecuniary transactions of the Receiver-general are entered, are inspected and 'balanced.

'The office of Comptroller of the Cash has always been regarded as one of 'responsibility rather than of attendance; but the principal is liable to attend the 'Board whenever occasion for communication arises.

'The clerks attend from half-past nine and ten in the morning until half-past 'three or four o'clock, when the balances are made up and the cash-room secured.'

COMPTROLLER-GENERAL.

The description of the establishment and duties of this office is contained in the Report of Mr. Rotton, the acting Comptroller-General.

COMPTROLLER-GENERAL'S OFFICE.

Appendix No. 5.

'A Return of the number of Persons employed in the Department of the Comp-'troller-General of Excise, with their Classification, Amount of Salary, Fees, 'and other Emoluments:—

	Salary.
'The acting Comptroller-general, whose attendance is daily during the usual office hours	£600
'The first clerk, who is chosen for his efficiency from the whole body of clerks	300
'The second clerk is appointed by the Lords of the Treasury, though without any distinct powers to take him from under the jurisdiction of the Comptroller-general	200

	Salary.		
3d Clerk	£150	19th Clerk	100
4th „	140	20th „	100
5th „	140	21st „	100
6th „	140	22d „	100
7th „	140	23d „	100
8th „	140	24th „	100
9th „	140	25th „	90
10th „	140	26th „	90
11th „	110	27th „	90
12th „	110	28th „	90
13th „	110	29th „	90
14th „	110	30th „	90
15th „	110	31st „	80
16th „	110	32d „	80
17th „	110	34	
18th „	100	TOTAL	£4,400

'There are no fees received in the Comptroller-general's department; and the 'only emolument that can arise is for the occasional performance of extra duty, 'which has amounted in the last year to £16. 13*s.* 2*d.* on the general business of 'the office, and £12. 9*s.* 10*d.* paid to two clerks for performing the duty of the 'treasury clerk during his illness, which terminated in his decease.

OBSERVATIONS ON THE GENERAL CONTROL OF THE EXCISE.

'In obedience to your Lordships' commands, as signified by a letter from 'Mr. Rice, of the 5th February instant, I beg leave to submit most respectfully 'to your Lordships the following observations and opinions on the control of the 'Excise, entreating your Lordships' indulgence should I have expressed myself 'too freely; but the importance to the revenue of a due and independent control, 'and interests of thirty-two men confided to me, on whom that control must 'depend, may have involuntarily urged me to a want of due deference in conveying 'these my opinions.

Attendance.

'The attendance of myself and clerks, at present required and given, is from 'nine to three daily.

Duties.

'The nature of the duties to be performed consists in the examination, calcula- 'tion, and entering of every voucher which contains the quantity of each article 'made by every trader liable to pay any duty of Excise; and from these vouchers 'to firmly establish a daily charge against the Commissioners of Excise, to the 'amount of nearly twenty millions per annum; and knowing that these documents 'are to receive no farther revision, but that the Auditor receives this charge on the 'faith of the Comptroller alone, adds much to this part of his responsibility. The 'trader, likewise, within the limits of the chief office has the right, which he 'frequently exercises, of examining his pay-paper by the Comptroller's books 'before he tenders his money to the Receiver; and, as he is never legally discharged 'of his payments without the Comptroller's signature, the importance of the 'office, both to the revenue and the payer, is thus, I think, fully established, even 'if the charge only were considered.

'The country business is precisely of the same nature, excepting that in it the 'Comptroller holds the respective collectors responsible for any errors between them 'and the traders, and also for such as he may make in remittances or disbursements 'paid by him, both as to amount as well as to authority, until the collector certifies 'them. The Comptroller regularly certifies to each collector the actual state of 'his account, which becomes to him a receipt for his remittances, and an acknow- 'ledgement of the correctness of the various accounts of the year; and this the 'Comptroller does from his own books.

'The Comptroller daily checks all monies paid to the Receiver by the London 'trader, and all received from the country, either by bills or cash, and balances 'each day with the Receiver-general before he leaves the office.

'Having ascertained what is due from a trader, and when it is due, should he be 'in arrear, he certifies to the Board the correctness of that arrear before process 'issues to enforce the payment. In fact there can be no charge made against the 'Board but by the Comptroller, whose account, in this respect, is received by the 'Auditor as final.

'With respect to the discharge part of the account, or that by which the Board 'states what has been done with the money, it has been a received opinion, that the 'Comptroller has nothing to do with it, but that it rests entirely with the Auditor; 'but such is not the fact. The Comptroller always has been compelled to enter 'most minutely on this business, to enable him to certify twice in each week to the 'Treasury the correctness of the balance paid by the Board into the Exchequer; and 'to enable the Comptroller to do this, the Receiver-general gives him weekly an 'account of all disbursements he has made, with their respective vouchers, viz. bills 'and receipts, with the authorities under which he has paid them. If they are 'regular payments, as salaries, superannuations, officiatings, or for weekly labour, 'these are all calculated and signed by the Comptroller before the Board orders 'payment; and the Comptroller refuses his signature when due Treasury authority 'is wanting. If they are incidental payments, he calculates the various items, and 'looks to the authority under which they are made; and, if he sees occasion, he 'refuses to admit the item into the distribution certificate until special application 'is made to the Treasury, which of course must prove the means of bringing the 'subject matter of expense more immediately under your Lordships' cognizance. 'It is likewise necessary to state, that all re-payments, on whatever account, are 'vigilantly watched, and that all drawbacks are examined, as well with respect to 'the Acts of Parliament under which they are claimed as to the correctness of the 'calculations.

'Having thus most minutely controlled every part of the expenditure, and 'given the Board credit for the same in his own books, he is enabled, without 'reference to any other officers, to certify each distribution-day to your Lordships 'the justness of that special payment, and to make out for the Auditor, annually, 'a complete detailed account of the whole receipt arising from each separate duty, 'with the respective drawbacks, re-payments, &c. incident to each, thus giving their 'net proceeds. He then shews his account of the whole expenditure, consisting of 'its various charges of management and other payments, under each specific head,

'and then the net money paid into the Exchequer: and I am, my Lords, happy to 'say, that the Auditor has had no reason to complain of the inaccuracy of the 'control in this most important and voluminous account.

'The attendance of the clerks in this department is from nine o'clock until three 'daily.'

AUDITOR'S OFFICE.

The following description of this office is contained in a return made to us by the Auditor:—

1 Auditor	£800
1 assistant auditor	300
1 clerk	200
1 ditto	120
1 ditto	110
1 ditto	100
1 ditto	90
1 ditto	80
8	£1,800

'*Audit-Office, Excise, March* 11, 1834.

'GENTLEMEN,

'With reference to Mr. Powell's letter, dated the 4th instant, desiring me 'to furnish you with a return shewing the duties performed in my department, 'I have the honour to observe, that the duties of my department may, in general 'terms, be defined as follows:—to see that all disbursements made by the collectors 'of Excise and the Receiver-general are legal and duly authorized; that the several 'amounts of disbursement are correctly calculated and brought to account; that 'there are proper credit vouchers corresponding to the several amounts of disburse-'ment; and, lastly, to engross, declare, and pass the accounts, agreeably to the 'required forms, at the Treasury and at the Exchequer.

'In order to explain fully how the foregoing principles are carried into practice 'in my department, it is necessary to enter into some details respecting the manner 'in which the accounts of the Excise revenue are made up and brought before me 'for audit.

'The accounts of the Excise revenue for Great Britain are arranged under two 'general heads, denominated "The General Account," or the consolidated account 'of the various Excise collections, and "The Cash Account," or the account of 'the monies received and paid by the Receiver-general of Excise.

'Of each of these accounts a double set is annually made up and delivered to me; 'the one by the first General Accountant, the other by the Comptroller-general, 'who certifies to the accuracy of the *charge* raised against the Commissioners of 'Excise, in the accounts delivered by him.

'No vouchers connected with the *charge* in these accounts are delivered to my 'department, it being understood to be the exclusive duty of the Comptroller-general 'to examine and pass the charge vouchers, and to certify to me the amount of the 'same.

'With regard to the vouchers and documents connected with the *discharge*, it 'was formerly the practice in my department to receive them once a year in one 'mass, with the general account to which they belonged, in consequence of which 'system the examination of the vouchers by the auditor could not be commenced 'until after the general account had been completed and drawn up by the General 'Accountants, which, owing to various causes, did not usually take place until twenty-'one months after the expiration of the period to which the account referred.

'But, according to the system now acted upon, the discharge-vouchers and docu-'ments belonging to the general account are delivered to my department half-'quarterly, in rounds, within about six months from the termination of the round to 'which they belong, which is understood to be the earliest period at which the first 'General Accountant is enabled to deliver them to my department, under the present 'arrangement of the several departments through which they pass before they come 'to me.

'The bundle of vouchers and documents connected with the general account, 'which is thus delivered to me every half-quarter throughout the year, consists of

'an account current from each of the Excise collections, signed by the respective 'collectors, exhibiting the amounts of all the receipts and disbursements of the col- 'lection within the period embraced by the round, accompanied by all the discharge 'vouchers and documents belonging to it.

'As soon as the accounts current, discharge vouchers, and documents belonging 'to a round have been delivered to my department, their audit is immediately com- 'menced by entering upon a minute examination of the vouchers, an exact re-com- 'putation of all the calculations, and a careful comparison with the authorities for 'the payment of the several items of disbursement.

'The accounts current, with their corresponding vouchers, having been thus 'examined in succession, and their results noted in a book kept for that purpose 'in my department, and any requisite explanations having been obtained, the next 'step is to compare these results with the collectors' states, which are accounts from 'the different Excise collections, embracing all the receipts and payments of the 'collection within the year, not stated in detail, as in the half-quarterly accounts 'current, but collected under general heads of receipt and disbursement.

'To check these accounts or states, it is only necessary to compare them with the 'book in which the results of the previously-examined half-quarterly accounts have 'been noted.

'The general account is the consolidated account of all the states, and, conse- 'quently, when the general account is delivered to my department by the first 'General Accountant, it has only to be compared with the aggregate results of the 'states, which were previously ascertained to be correct, in order to be ready to be 'engrossed, declared, and passed according to the requisite forms.

'This general account is engrossed in duplicate, in the old English character 'and numerals, on parchment and on royal paper. It is then declared before the 'Chancellor of the Exchequer, and when signed by him and by two other Lords 'of the Treasury it is taken to the office of the King's Remembrancer, in the 'Exchequer at Westminster, where it is enrolled, agreeably to the provisions of 'the Act 2d & 3d Will. 4, c. 103, and from thence the quietus is issued to the 'Commissioners of Excise.

'The parchment copy is retained in the office of the King's Remembrancer: 'the copy on royal paper is returned to my department, where it is kept as a record.

'The cash account is audited on the same principle as the general account: but 'being subdivided into half-weekly periods, called distributions, for each of which 'an account current is drawn up, the audit of the discharge vouchers of the cash 'account is thereby rendered much more immediate than in the case of the larger 'subdivisions of the general account.

'These distributions, or half-weekly accounts current, exhibit the amounts of 'all the receipts and disbursements of the Receiver-general of Excise during the 'period they embrace. They are usually delivered to my department within a 'fortnight of the period to which they refer. The signature of the Comptroller- 'general is affixed to them to certify the correctness of the amount charged under 'the head of receipts. The examination which the discharge vouchers connected 'with them undergo in my department, immediately after they are delivered to me 'for audit, is similar to what has been already detailed respecting the discharge 'vouchers of the half-quarterly accounts current of the general account.

'The distributions having been successively checked, examined, calculated, and 'compared in my department during the year to which they refer, and any 'requisite explanations having been obtained, nothing more remains to be done, 'when the cash account is delivered to me at the end of the year, than to compare 'it with the results of the half-weekly accounts current, previously audited, in 'order to ascertain its accuracy, and then to engross, declare, and pass it, according 'to the requisite forms as already detailed.

'The present state of the audit of the Excise accounts is as follows:—

'The general account for England and Wales, and also that for Scotland, has 'been checked for audit up to the end of the fourth round, that is, to the 5th July, '1833. The accounts of the fifth round, that is, from the 5th July to the '22d August, 1833, are now under examination in my department.

'The check of the half-weekly accounts current of the cash account is com- 'pleted up to the 24th day of February, 1834.

'I have the honour to observe, in conclusion, that the whole of the preceding 'statement is applicable only to the accounts of the Excise revenue for Great

'Britain. With regard to the audit of the accounts of the Irish Excise no instruc-
'tions have been received by me from the Lords of the Treasury.

'I have the honour to be, Gentlemen,

'Your most obedient humble servant,

'R. VAUGHAN DAVIS,

'*Auditor of Excise.*'

'*The Commissioners of Excise Inquiry,*
&c. &c. &c.'

The persons employed in the offices of the Accountant-general and Receiver-general are appointed by the Commissioners of Excise, under the restrictions contained in the fourth section of the 7th and 8th Geo. 4, c. 53. The persons employed in the offices of the Comptroller-general, Comptroller of Cash, and Auditor, are appointed by the Treasury.

The preceding description of the functions of the account branches of the Excise department relates to the revenue collected in England and Scotland. The Irish Excise revenue, which amounted, in 1833, to £1,942,964, is paid by the collectors of Excise into the Bank of Ireland, to the credit of the Teller of the Exchequer of Ireland, who does not belong to the English Exchequer: so that no part of the Irish Excise revenue is remitted to the Receiver-general, or deposited in the English Exchequer. By the Act 56 Geo. 3, c. 98, s. 10, authority is given to transfer the ascertained surplus of general revenue at the termination of each quarter to or from the respective Exchequers of England or Ireland.

Although the Treasury, by the Act 7th and 8th Geo. 4, c. 53, s. 49, was empowered to place the Irish revenue under the control of the Auditor of Excise and the Comptroller-general, by appointing an Auditor and a Comptroller for the United Kingdom, this has not yet been done. The only portion of the Irish
ppendix No. 7. accounts, to which the regulations relating to the control and audit of the Excise revenue of Great Britain have been applied, is that which consists of disbursements made by the Receiver-general at the chief office, on account of services peculiar to Ireland, and to the management of the Irish branch of the establishment.

„ No. 6. The following is taken from a report of the Auditor of Excise to your Lordships, dated 12th February, 1831:—

'With reference to this subject it may be right for me to add, that the office of 'auditor of the Exchequer in Ireland, part of whose duty it was to audit the 'accounts of the Irish Excise, having been abolished in the year 1823, by the 'Act 3 Geo. 4, c. 56, and the intended consolidation of the Excise audit having 'been delayed, the accounts of the Irish Excise have not been audited at all for 'the last eight years, nor are they, I believe, subjected to any check at the present 'time by any officer appointed by your Lordships.'

Having submitted to your Lordships a full explanation of the duties which are performed by the several branches of the Excise department, connected with the keeping, control, and audit of the accounts, and having come to the conclusion that much alteration is necessary, first, with respect to the general administration of the business of the accounts, and, secondly, with respect to the manner in which the account-books are kept, we shall proceed to point out how this alteration should be carried into effect.

In this undertaking we have derived great assistance from your Lordships' very important minute of February, 1833. In it we have found all the leading points that are deserving of particular examination carefully selected and set forth; a clear explanation of the general principles on which the control over the branches of a great revenue department ought to be founded; and suggestions of some very extensive alterations for giving effect to those principles.

The observations of your Lordships on these several matters have been extremely useful to us in our endeavours to acquire an accurate knowledge of a subject of great detail and of considerable intricacy. They have, at the same time, afforded us the satisfaction to find that, in deciding upon what measures we should recommend, we have had, for the most part, only to adopt the changes proposed by your Lordships.

The general object of your Lordships' minute is explained in the first paragraph of it:—

'My Lords now proceed to take into their consideration the whole subject 'connected with the present mode of keeping the accounts of the Excise revenue, 'as well as the audit and control of those accounts, with reference particularly 'to the extent of the establishments and the duties executed, under the existing 'regulations, by the respective offices of the Accountants, the Auditor, and the 'Comptroller.'

The following extract from the minute explains the particular objects which your Lordships have in view:—

'The attention of my Lords has been more especially called to this subject, and 'they have felt it the more incumbent upon them to enter fully and attentively into 'it, from having observed, on comparing the statement of the duties executed by 'the Accountant's branch of the Excise department, which is contained in the 'Report of the Board of Excise, of the 2d March, 1831, with the statement sub-'mitted in the Report of Mr. Rotton, the acting Comptroller of Excise, dated the '18th February, 1831, of the duties executed by his department (both of which 'documents my Lords have now before them), that in many important particulars 'almost precisely the same duties are executed by both departments, that, in fact, 'to use the words of the acting Comptroller, "the work is done twice over, and 'that two sets of books are kept."

'My Lords have further borne in mind the important facts,—

'1st. That in no other of the revenue departments are the accounts rendered 'for audit by the Board; and

'2dly. That neither is there in any of them any officer corresponding to that of 'Auditor of Excise. In the cases of the several revenues of Customs, Stamps, 'and Post Office, the Receivers-general are the public accountants, and their 'accounts are audited by the Commissioners for auditing the Public Accounts; 'whereas the Commissioners of Excise are themselves the public accountants of 'the revenue under their management, their accounts being audited, not by the 'Commissioners of Audit, but by an officer specially appointed for that purpose, 'videlicet, the Auditor of Excise.

'The accounts of the revenue of assessed taxes have hitherto been audited by the 'Auditors of Land Revenue, an arrangement which will subsist only in reference to 'the accounts of that revenue to the 5th April, 1831, subsequently to which period 'they will be audited by the Commissioners for auditing Public Accounts.

'It thus appears, that the existing arrangements for the keeping, rendering for 'audit, and audit of the accounts of the Excise revenue, form an exception to those 'in force in regard to any other revenue; and such exception extends also to the 'control of such accounts, the Comptroller of Excise being a Treasury officer 'independent of the Board of Excise, whereas in all the other revenue depart-'ments, where there is a Comptroller, he is an officer of the department under the 'direction and authority of the Board, or other presiding authority.

'With regard to all of the above points, therefore, it is not only of obvious 'importance, but my Lords feel it to be a matter of duty, to ascertain whether, by 'a transfer of duties, and by a proper arrangement of the books and accounts, but

'more especially by a continued application of that system of consolidation which 'has already been acted upon with so much benefit to the public service,—

'1st. The objects at present attained by the distinct departments of Accountant-'general and Comptroller-general may not be accomplished with equal efficiency, 'without risk or detriment to the revenue, and at a much less cost to the public, 'by one consolidated department, under an officer to be styled the Accountant and 'Comptroller-general.

'2dly. Whether there are any sufficient grounds to justify the continuance of 'the present system, under which the accounts of the Excise revenue are rendered 'by and in the name of the Commissioners of Excise themselves instead of by 'their Receiver-general; and

'3dly. Whether there are any sufficient grounds to justify the continued excep-'tion of the Excise accounts from the usual course of audit pursued in reference to 'the public accounts generally, videlicet, by the Commissioners specially appointed 'for the audit of such accounts.'

With regard to the first of these points, namely, putting an end to doing the same work twice over in the offices of the Accountant and Comptroller-general, the minute contains a statement consisting of extracts from the Report of the Commissioners of Excise of March, 1831, on the duties of the Accountants, and from the Report of the acting Comptroller upon his own duties, and it then proceeds as follows:—

'It would appear to be evident, that with the exception of certain duties which 'are of a specific nature, such as those of issuing licences, preparation of accounts 'for the Treasury and for Parliament, &c., which are described by the Commis-'sioners of Excise as executed by their accountants, that the material and 'important duties of raising the charge for duty payable by every trader through-'out the kingdom, checking the accounts of collectors, examining all claims for 'drawbacks, overcharges, or other repayments, as well as all disbursements and 'charges of management, and checking the receipts and payments of the Receiver-'general, are equally executed in both departments; that the statement of Mr. 'Rotton, that "the work is done twice over, and that two sets of books are kept," 'is fully borne out; that there is, in fact, a repetition of labour, and a consequent 'increased expense under the head of establishment, which certainly appears 'unnecessary, and the continuance of which my Lords feel it will be impossible for 'them to sanction, unless upon the strongest and most special grounds.'

The minute concludes with the following observations:—

'The objects contemplated in this minute may be briefly summed up as con-'sisting,—

'1st. In the abolition of the existing repetitions of the same duties in the 'respective departments of the Accountant-general and Comptroller-general, as well 'as in any other department in which such repetitions of labour may be found to 'exist, and the consequent reduction of the expenditure thereby caused.

'2dly. The abolition of the office of Comptroller of Cash, and the incorporation 'of its duties in the office of the Comptroller-general.

'3dly. The divesting the Board of Excise of its present character of public 'accountants.

'4thly. The constituting the Receiver-general the public accountant of the 'Excise revenue.

'5thly. The abolition of the office of Auditor of Excise; and

'6thly. The constituting the Commissioners for auditing the Public Accounts to 'be the Auditors of the accounts of the Receiver-general.

'My Lords desire that a copy of this minute be transmitted to the Commissioners 'of Excise, with directions to submit to my Lords such observations thereon as may 'enable my Lords to give such future directions as may be the best calculated to 'give effect to the objects in view, and to call the attention of my Lords to any 'points in which legal enactments may be necessary, pointing out the reasons of 'such necessity.

'My Lords further desire, that a copy of this minute be transmitted to the 'acting Comptroller-general for his information, and with directions to communicate 'with the Board of Excise, and to submit to my Lords any suggestions or arrange-

'ments which may occur to him as calculated to give effect to the important objects 'my Lords have in view.'

Appendix No. 3.

The Commissioners of Excise, in obedience to your Lordships' directions, communicated their opinions on the several points submitted to their consideration, in their Report of 6th December, 1833.

They say, with respect to your Lordships' suggestion to divest them of the character of public accountants, that 'it is expedient the accounts should continue to 'be rendered in their name;' that 'they are necessarily the responsible accountants 'to the Crown;' and that 'this responsibility ought not to be transferred to any 'other public officer of the department.'

The following passages of the Report contain the arguments employed to support these propositions:—

'The Excise charge arises in the first instance from articles, the duties upon 'which are, for the most part, ascertained during the process of manufacture, but 'which are not then collected in consequence of the various credits allowed by law 'to different classes of manufacturers.

'So extensively, indeed, does this system operate in protracting a settlement of 'the charge in the Excise accounts, that it may, and in fact it does, constantly 'happen that a second, and even a third charge of duty has been ascertained before 'the first becomes legally payable; so that the article has, in most cases, not only 'quitted the possession of the manufacturer, but is frequently consumed before he 'can legally be required to make good the charge of duty.

'A necessity is hence created of keeping a running account with each individual 'trader; the amount thus charged, but not due, being transferred (as shewn in the 'description of the collectors' account current) from the accounts of one period to 'those of the next, under the nominal head of "Arrears," and so on, until it is liquidated in due course of payment. Hence, also, it is, that in this revenue the Commissioners on whose orders and acts the realization of the arrears depends are 'necessarily the responsible accountants to the Crown.'

The Commissioners add:—

'By their constitution the Commissioners are required to collect all and every 'part of the revenues of Excise, to keep separate and distinct accounts thereof at 'the chief office, and to set forth in such accounts the amounts respectively charged 'and collected, and remaining in arrear of each of the duties; and all collectors, 'receivers, and other persons intrusted with the collection of the Excise, are required to collect, pay, and remit the same, in such manner and form and at such 'times as the Commissioners shall order and direct.

'They are thus directly responsible to the Crown for the monies charged and 'levied in their names throughout the kingdom; and, in relation to that responsibility, as well as for other purposes, the law has intrusted them with large and 'summary powers, both as to the proceedings and properties of the numerous 'trades whose business brings them within the scope of the Excise laws; and 'whilst it leaves to the Commissioners, exclusively, the regulations under which 'the several duties shall be collected, it invests them, at the same time, with that 'independent authority and control over the establishment which is necessary to 'enforce the observance of them in the most effectual manner.

'Whatever might have been, in the early periods of the Excise, the value of this 'direct responsibility, both to the Crown and to the subject, it must be admitted 'that the matured operation of the system of accounts, both in the departments 'under the control of the Board and in those independent of its authority, has 'greatly narrowed its limits, without, however, in any degree altering its nature 'or impairing its essential character.

'The responsibility of Public Accountant, in that sense and meaning of the title 'which the peculiarity of the Excise system suggests, is not limited merely to 'rendering a faithful account of the monies actually received, but commences, as 'your Lordships will have remarked from some of the preceding details, at the 'period when any charge of duty is first raised, and is in continual operation during

'the interval which precedes the actual payment. It is consequently as important 'a part of the duty of the public accountants of Excise to take care that what has 'been properly charged is duly levied, as to see that what has been levied is duly 'applied and accounted for.'

The Commissioners further say, towards the end of their Report, that among the points which they think their statement will be found to establish, and the conclusions to which they appear to lead, are the following:—

'That the principle upon which the revenue of Excise is raised is distinct and 'peculiar, and requires an appropriate and exclusive method of charging, levying, 'and accounting for the duties.

'That the Commissioners of Excise, as the collectors and managers of the 'revenue, are not merely responsible for the monies which pass into the hands of 'their subordinate officers, and for the appropriation of the several amounts, but 'that it is a part of their duty to raise, by their own officers, and to keep, with every 'individual trader, various complicated accounts, which fix and record both the 'amount of the charge and the periods of payment.

'That they are invested by law with extensive and discretionary powers, 'which enable them at once to take the most efficient steps for securing the charge 'and payment of the important revenue, for the collection, as well as the appro-'priation of which, they are accountable.'

The Commissioners, in these passages of their Report, urge the expediency of continuing to them the character of public Accountants, on the grounds that the nature of the duties which they have to perform, and the mode in which the revenue of Excise (as distinguished from other branches of revenue) is charged and collected, require that they should be invested with that character.

In explanation of the first of these grounds the Commissioners state,—1st, that they are required to collect the Excise revenue; 2dly, that they are required to keep separate and distinct accounts thereof; and 3dly, that all collectors, receivers, and other persons intrusted with the collection of the Excise revenue, are required to collect, pay, and remit the same, in such manner as they shall order.

In addition to these branches of their duty connected with the accounts of the department, it may be stated that the accounts are kept and made up annually in the name of the Commissioners by the Accountant-general, and afterwards declared before the Chancellor of the Exchequer, and finally passed and lodged as theirs in the offices of that court by the Auditor of Excise.

After an attentive consideration of the statements thus put forward by the Commissioners, as well as of the general nature and character of their appointments, we are decidedly of opinion that there is nothing in the circumstances detailed by the Commissioners, or in those arising out of a general consideration of the offices which they hold, which can be adduced as necessarily investing them with the character of public Accountants in the usual acceptation of that term. It may be observed, that to become an accountant in the sense of incurring any pecuniary responsibility a person must receive and pay money, and in consequence must keep books of account; but the Commissioners, according to the practical operation of the present Excise system, do not as Commissioners either receive, or pay money, nor do they keep accounts. The whole of the duty which they have to perform with respect to money and accounts, consists in the exercise of those functions which belong to them as the superintending authority over this branch of the revenue; in which character they give orders to the collectors, receivers, and other persons employed by them, to charge, collect, pay, and remit the duties, and keep accounts; and take care that their orders are complied with. This is the whole duty which the Commissioners have to perform with respect to money and accounts, and for this they are responsible, and for nothing more. All the money

189

collected in London is received by the Receiver-general; and with respect to the country duties, although the collectors remit bills of exchange to the Commissioners for the net proceeds of what they collect, this form of remittance through the Commissioners to the Receiver-general does not constitute them accountants. That such is the case appears by the following description, in 'The Detailed Statement,' of what takes place respecting the bills after they reach the Commissioners.

'Bills are remitted, by post, in letters addressed to the Commissioners; a general 'accountant (from the Accountant's office) attends at the opening of the letters, and 'immediately enters in the "Commissioners' Bill Book" the name of the collector 'from whom the bills are received. The entry is compared by a Commissioner, 'and signed by him. The bills are then delivered to the bill accountant, who 'enters them in the accounts of the respective collections, numbering them, and 'specifying the names of the drawer and payer of each bill, and the amount when 'due. The Comptroller-general and Comptroller of Cash also take similar accounts 'of the bills, which are then delivered to the Receiver-general, who presents the 'bills for acceptance, and when accepted returns them to the Board to be indorsed 'by the Commissioners, to whose order they are made payable. The bills are next 'taken to the Bank by the Receiver-general, where they are deposited.' Appendix No. 1.

This quotation from 'The Detailed Statement' shews that what the Commissioners do, in regard to these bills, is a mere form; and that there is nothing as to pecuniary responsibility that devolves on the Commissioners. The only money accountants, in reality, in the Excise department, who incur pecuniary responsibility, are the collectors, the Receiver-general, and a few other officers who receive and pay money. The General Accountants, the Comptroller-general, the Comptroller of Cash, and the Auditor, are accountants only in the sense of keeping books of account to check the money accountants, and to shew the produce and application of the duties; and, on the same principle, the Commissioners can be said to be accountants only as exercising a general control over both descriptions of accountants. In point of fact, the legitimate duty of the Commissioners, as it will be explained in a subsequent part of this Report, is the administration of those provisions of the laws which have been enacted for ascertaining what duties ought to be paid, and by whom. The receiving of them, and the making payments for the charges of collection, should belong to a different department.

The Commissioners of Customs, Stamps, and Taxes are respectively required by law to collect those revenues, and to keep separate and distinct accounts thereof; and the collectors, receivers, and other persons intrusted with the collection of those revenues, are required to collect, pay, and remit the same in such manner as the Commissioners shall order; that is to say, they stand in relation to those revenues exactly in the same situation as that in which the Commissioners of Excise are in relation to the revenue of Excise: but, nevertheless, the Commissioners of Customs, Stamps, and Taxes are not public accountants. Their responsibility commences at the period when the charge for the duties is first raised, and before the actual payment of them; and therefore they are responsible for these duties just in the same way as the Commissioners of Excise assert that they are responsible for the Excise duties; but this circumstance does not constitute the Commissioners of Customs, Stamps, and Taxes public accountants. In point of fact, there is no real difference between the general functions of the Commissioners of Excise and those of the other Commissioners. The difference is altogether nominal, and arises from the accounts of the Excise being stated in the name of the Commissioners, whilst those of the other revenues are stated under the heads of those revenues.

But the Commissioners, in addition to the arguments in favour of their view of the case, arising from the nature of the duties which they have to perform, further urge, as a ground for their being invested with the character of public accountants, 'the peculiar character of their accounts,'—'the distinct and peculiar principle upon 'which the revenue of Excise is raised;' and this peculiarity they say consists in the duties not being collected when they are charged, in consequence of the credits allowed by law creating the necessity of keeping a running account with each individual trader. 'Hence it is,' the Commissioners maintain, 'that in this reve-'nue the Commissioners, on whose orders and acts the realization of the arrears 'depends, are necessarily the responsible accountants to the Crown.'

Although we see no reason to dispute the correctness of the facts stated in these premises, we hesitate to admit the conclusion which the Commissioners have drawn from them. We think it necessary to give only a short explanation of what practically occurs in the operation of collecting the Excise duties, to shew that the arrears, arising from the necessity of keeping running accounts with traders, have not the effect of making the Commissioners public accountants, or of making the case of the Excise revenue in any respect different from that of the Customs, or other revenues.

In collecting the Excise duties, the first thing is to establish the charge of duty to be paid for a particular quantity of manufactured produce. After the charge is established, a debt, from that moment, is due to the Crown by the manufacturer; and, this being the case, every subsequent proceeding as to accounting for, or collecting this debt, is a cash transaction, precisely similar in every respect to all other cash transactions. When, therefore, a charge for duty is once made, no grounds exist to justify the inference, that because the duty is not immediately payable, a peculiar and distinct character is given to the transactions of the Excise. The same process that is usually had recourse to in the other branches of the public revenue, for bringing debts to account and for recovering them, may be, and in point of fact is, had recourse to by the Excise.

The practice of the Excise, with respect to arrears, is as follows:—When a debt is established to be due for a duty, it is the business of the supervisor of the district to see that the collector is made cognizant of it. If the manufacturer is entitled to a credit, the debt is then returned by the supervisor to the collector as a legal arrear, but the only effect of this is to occasion some delay in paying the debt; when the credit is exhausted the arrear is paid as a matter of course, and it signifies nothing whether a second or a third charge of duty has been ascertained before the first charge has been paid, nor whether the article for which the duty is in arrear has quitted the possession of the manufacturer or has been consumed. In this simple way the whole business of arrears is managed by the supervisor and the collector, in the ordinary routine of their business, without any interference on the part of the Commissioners, or even any communication with them, except through the returns made by the charging officers and collectors to the Accountant's office.

The correctness of this explanation of what occurs with respect to Excise arrears is fully borne out by the following extract from 'The Detailed Statement:'—

Appendix No. 1.

'In addition to the charge of duty accruing against each trader during the round, 'the officer is required to specify in separate columns the portion of former charges 'which will be actually due and payable on the collector's next visit, to distinguish 'it from that portion for which the credit given by law or practice has not expired: 'and he is also to specify the arrears of credit due from former rounds, as well as 'arrears of outstanding duties which were omitted to be paid at previous rounds, 'if any.

'The collector, being thus prepared, proceeds upon his collecting round. At 'each place of collection he is attended by the respective supervisors and officers: 'and as each trader pays his duty, he discharges in his ledger the amount so paid,

'carrying forward in arrear the part, if any, which may be left unpaid of the 'amount then due, as well as what remains of the charge "not yet due" in conse- 'quence of the credit allowed by law.

'The officer (surveying) is likewise required to make out, upon another spare 'leaf, an account of all sums returned in the vouchers in his division or ride which 'remain unpaid, with the names of the traders by whom the several sums are 'owing. This account also is examined and signed by the collector and supervisor; 'and the latter, at the close of the round, returns a copy of those lists of arrears to 'the proper accountants at the chief office, to be compared by them with the col- 'lector's account current. Collectors are required by their instructions to take 'immediate steps for the recovery of duty which is not paid when it becomes due; 'and if any part of the arrears thus returned consists of sums which were due 'and ought to have been paid, the collector is required to state in a letter which he 'transmits to the Board at the end of each round, called the "Arrear Letter," the 'cause of the sums not being paid, and the steps which have been taken for the 'recovery thereof.'

If the Commissioners should cease to retain the character of public accountants, this extract shews that there is nothing in keeping running accounts with traders and in the regulations respecting the payment of arrears which would require any important change. In point of fact, the management of the arrears would go on just as it now goes on. The Commissioners would 'collect all and every part 'of the revenue of Excise' as they now do; and continue to be 'responsible for 'all the Excise duties charged, collected, and levied throughout the kingdom,' just in the same way as the Commissioners of Customs and Stamps are responsible for the duties of Customs and Stamps.

But in order to divest the Commissioners of Excise of every thing that appears to give them the character of public accountants, and to simplify the present routine of business, it will be necessary to require the collectors to endorse or make payable their bills, and remit them to the Receiver-general. This is the system pursued in the Customs department, where the Commissioners have nothing to do with bills, further than receiving notice from the Comptroller of the remittances which are made by the collectors to the Receiver-general.

After having fully considered what is stated in your Lordships' minute on this question of divesting the Commissioners of the character of public accountants, and carefully examined what is urged by the Commissioners against this change, we are of opinion that they have not made out their case. We see, therefore, no reason for not placing them, as your Lordships suggest in respect to this point, on the same footing with the Commissioners of the other revenue departments.

The question of the expediency of continuing the Excise accounts in the name of the Commissioners being thus disposed of, we shall proceed to examine the suggestion, contained in your Lordships' minute, to constitute the Receiver-general the public accountant of the Excise revenue.

Upon carefully considering the duties of the Receiver-general, as explained in the extract already given from the Report of the Commissioners, two strong objections present themselves to this arrangement. The first is, that the whole of the Excise revenue is not received by the Receiver-general, but that part only which is paid in London, and the balance of what is collected in the country after the collectors have made disbursements to a considerable amount; and of these disbursements no accounts are sent to the Receiver-general. The second objection is, that the Receiver-general, in consequence of his being the cashier of the department, holds a situation which ought to be under the control of the officer who is the accountant of the department.

Vide pages 8 and 9

The following are Mr. Abbott's observations on this point:—

Appendix No. 17.

'In mercantile establishments it is considered highly desirable to draw a line of 'separation between the departments of cash and of general accounts, in order 'that the one may act as a mathematical check upon the other. To constitute the 'Receiver-general the general accountant of the department would be like making 'the banker of a trader the accounting party to the creditors of the latter; and to 'audit the general accounts of the department by the Receiver-general's cash 'account would be similar to examining a trader's account by means of his 'banker's pass-book; in fact, it seems in every view desirable to make the Receiver-'general independent, entirely, of the Board, assimilating his office so far to that of 'the Treasurer of the Navy. If the Receiver-general were made the public account-'ant of the department, all the accountants must be subordinate to him, in order 'that he should have cognizance of the whole of the detail. The Board would then 'be mere ciphers, and the Receiver-general would, in truth, be the principal officer 'of the Excise. At present the Receiver-general has no record of the charge 'against the trader or the collector; he does not even particularize in any cash 'account what sum each collector remits, (country remittances being recorded in 'the daily receipt, *en masse*, from the diary aggregate of bills falling due,) neither 'does it appear to be requisite, in the view above taken of his office, that he should 'know more of the detail of the accounts.'

The plan which seems to be more eligible, is to make the officer who is the head of the Accountant's office the public accountant of the Excise department, under the title, already given to him in your Lordships' minute of 1833, of Accountant-general. This would occasion but little real change, and be a step towards assimilating the practice of the Excise department to that of the other revenue departments.

Vide pages 7 and 8.

The description of the duties of the Accountant's office, which has been given in the further extract from the Report of the Commissioners, dated 2d March, 1831, shews that the whole of the Excise accounts are kept in this office, beginning with the charges made by the surveying officers, and ending with the payments into the Exchequer; and that the annual accounts are made up in this office for the Treasury and for Parliament. The Accountant-general therefore is in fact, even now, the public accountant of the Excise revenue, although the Commissioners bear that name; so that it would appear that the change which would be made by taking from them the character of public accountants would be only nominal, although, in its tendency, most beneficial, in simplifying the general routine of business, and diminishing the expenses of the Excise establishment.

By making the Accountant-general the public accountant of the Excise department, and requiring him to prepare the annual accounts for audit, as well as for the Treasury and Parliament, he would then be, with regard to the accounts of the Excise, in most respects, in the same situation as that in which the Comptrollers-general of the Customs and Stamps are with regard to the accounts of those revenues.

Another measure suggested in your Lordships' minute is the abolition of the existing repetitions of the same duties in the respective departments of the Accountant-general* and Comptroller-general. With respect to this practice we find that the Commissioners of Excise are of opinion that it is highly advantageous to the public interest. They admit, however, at the same time, in the following passage of their Report, dated 6th December, 1833, that the accounts which are kept by the Comptroller-general are duplicates:—

Appendix No. 3.

'The accounts raised by the Comptroller are made out from the same documents,

* We shall follow the example of the Lords of the Treasury throughout this Report, in calling the head of the account office the Accountant-general.

'and in nearly the same form, as those made out by the Accountants, so as to be, 'in fact, duplicates.'

They afterwards say, that—

'The incorporation of the departments of accounts and control would constitute 'the principal of the united establishment, the sole authority for the charge upon 'the public accountant, and the sole voucher for its accuracy,—an arrangement 'which would not only commit the whole details of the charge to one examination, 'but must necessarily tend to divest the public accountant of all real responsibility, 'inasmuch as it would deprive him of the means of shewing, by his own accounts, 'the nature and detail of his pecuniary transactions, and of protecting himself 'from the consequences of any errors which the absence of a double check, in 'accounts of such magnitude and intricacy, would hardly fail to occasion.'

The Commissioners also say, in another part of their Report, that without the double check, 'no accounts of such detail and magnitude could, in our judgment, 'be safely and effectually carried on.'

The acting Comptroller-general, in his Report on your Lordships' minute, says, Appendix No. 4.
'It would be a strange anomaly, that, in the principal revenue receipt of this 'country, with such immense machinery to work, and the proceeds of such mag- 'nitude to account for, that one set of books, and one set of officers, who must act 'for both debtor and creditor, should be deemed all that was necessary for public 'accounts.'

Mr. Abbott has taken the same view of this subject as that contained in your Lordships' minute, and has given an opinion in his Report, directly at variance with the opinions of the Commissioners and acting Comptroller-general. After having described the mode in which the accounts are kept in the Accountant's office, and stated that they are finally brought to a focus by two methods in that office, he says:—

'It must here be noticed, that however operose one of these courses of account Appendix No. 17
'is, and however defective the other, still similar books are used, and the same pro- 'ceedings gone through by the Comptroller, with the labour of thirty-three clerks, 'and at an expense of £4,400 a year; so that the "work" is not "done twice 'over" only, as might be supposed from the Treasury minute of the 26th 'February, 1833, but four times over. It cannot be imagined that, proceeding, 'as the Comptroller does, in the track and close upon the heels of the accountants, 'in every branch of charge, collection, and payment, looking into documents which 'have been examined, checked and rechecked, over and over again, his work, as 'respects accounts, can be attended with any beneficial result. It would be 'waste of time to describe the books kept in the Comptroller's branch; suffice 'it to state, that they are adapted to contain records for checking both the plans of 'account in operation, and that, in most cases, they are fac-similes of those kept by 'the accountants.'

We have examined the manner in which the Excise accounts are kept in the Accountant's office, with the view of discovering the probable origin of the contrivance of checking accounts by keeping two separate sets of books; and it appears to us that it must have had its origin in the ignorance of the science of accounts at the period when the Excise was first established. The plan which was then adopted for keeping the accounts in the Accountant's office was in all material respects the same as that which is now in use. As this system is defective in some of the most essential points of correct book-keeping, it could not be relied upon by those conversant with accounts, and it is therefore reasonable to conclude, that this circumstance suggested the scheme of employing a second set of officers, acting under a separate and independent authority, to take possession of the same original documents, and make up from them a second set of books.

The opinion expressed by the Commissioners and Comptroller in favour of continuing 'a double check by duplicate accounts' must, we think, be attributed to that bias in favour of a long established system which is so frequently found to prevail in official situations. The progress which has been made in the science of accounts since the remote period when the Excise system was established must be universally admitted; and it is only through some such influence as that above referred to, that we can account for the indisposition which has been shewn to take advantage of that progress, and the perseverance in preferring a system of accounts requiring several hundred books (of which the accuracy is imperfectly guaranteed by the cumbersome and expensive double check), to the very simple plan of keeping accounts by double entry, which carries with it in itself an effectual check against inaccuracy.

The abolition of the office of Comptroller of Cash is another alteration proposed in your Lordships' minute. It contains the following passage:—

ppendix No. 2. 'The receipts and payments of the Receiver-general of Excise appear to undergo 'a double supervision and control:—

'1st. By the Comptroller of Cash, who is stated "to keep an account of all '"revenue money, bills, &c. in the hands of the Receiver-general at the close of '"each day, and to see that they are paid into the Bank of England, or deposited '"in the strong room at the Excise office, or otherwise disposed of under the '"orders of the Board; and to inspect and balance the Bank books, in which all '"the pecuniary transactions of the Receiver-general are entered," and—

'2dly. By the Comptroller-general, who, it will have been seen from the state-'ments already given of his duties, "daily checks all monies paid to the Receiver-'"general by the London trader, and all received from the country, either in bills '"or cash, and balances each day with the Receiver-general before he leaves '"the office, and minutely examines all disbursements whatever made by the '"Receiver-general with a view to certifying the correctness of the balance paid '"into the Exchequer."'

Mr. Abbott makes the following remarks in his Report on the Comptroller of Cash:—

ppendix No. 17. 'This officer acts in perfect accordance with the Receiver-general, and the ten 'books which he keeps are so many transcripts of similar records in the office of 'the Receiver-general. In fact, two of the books kept by the Comptroller of Cash 'are copied, word for word, and figure for figure, from similar books originating in 'the Receiver-general's office. This office is perfectly useless, unless it be con-'tended that it is he who has the custody of one key of the safe in which the Receiver-'general deposits his cash balance from the close of business on one day to its com-'mencement on the next. But it has been ascertained that the Comptroller of Cash 'never counts the money into the chest; therefore the second key might as well 'be deposited with the principal accountant, or any other officer, and with much 'more propriety, if the new custos shall undertake to see the declared balance of cash 'deposited in the place of security. The object with which the Comptrollers were 'established are perfectly undiscoverable to a man of business. Is not the 'accountant a check on the receiver? and, to a great extent, is not the receiver a 'check on the accountant? and again, does not the accountant act as a check on 'the surveyor or supervisor in his computation of the duty? Where then is the 'necessity for the subsequent checks? The very Bank of England pass-book is a 'perfect check—a mathematical check—on all monies which pass through that 'channel; and why so? because it is kept on the principle of double entry: so 'likewise would be the accounts of the department a check on the regularity of the 'whole proceedings, if they were, from the collector up to the Receiver-general, 'kept on that plain and infallible principle.'

The following is an extract from the Report of the Commissioners on Mr. Abbott's Report:—

'With regard to the office of the Comptroller of the Cash, which Mr. Abbott's Report asserts to be perfectly useless, we have to observe that, in order to act as a check upon the balance in the hands of the Receiver-general, it is requisite that some proper officer should, in the first place, have the means of knowing from other sources than the books of the Receiver-general, what the balance standing against the Receiver-general amounts to; and, secondly, that he should ascertain, from a daily examination of the Bank pass-book and the contents of the chest, that no part of this balance has been unduly appropriated. Appendix No. 18.

'The constitution of the present department of the Comptroller of Cash gives that officer the means of effecting these objects, and we apprehend that Mr. Abbott has been misled in supposing that the Comptroller of Cash does not count the money into the chest, since we are assured that he daily sees the money counted into the chest by the Receiver-general, and consequently acts as a check upon miscounting.

'We have, however, in our Report of the 6th December, 1833, implied that we do not consider it necessary to continue this check exactly in its present form. The amount of balance in the Receiver-general's hands can be ascertained daily from the books kept by the accountants. It is therefore unnecessary to continue to keep another set of books for this purpose in the office of the Comptroller of Cash, and whether the daily examination of the chest and of the Bank pass-book be executed by the first or second General-Accountant, or by an officer specially appointed for that purpose under the title of a Comptroller of Cash, as at present, appears of no importance to the security of the revenue, except in as far as it is considered necessary to exact from the officers performing this duty a pecuniary security as at present. But so long as it is necessary that the Receiver-general should, at times, be intrusted with sums from £30,000 to £80,000, which are deposited in the chest, of which the key of one lock is kept by the check officer, we cannot consider that it would be proper to discontinue the security which is at present taken from that officer.'

It appears from this statement that the Commissioners agree with Mr. Abbott in the main points which he has urged against the continuance of this office.

Our examination of the duties belonging to the office of Comptroller of Cash leads us to be of opinion that it is altogether inoperative as a check on the Receiver-general; and as it is of no public utility in other respects, we recommend that it should be wholly abolished.

In your Lordships' minute the incorporation is proposed of the duties of this office with those of the office of Comptroller-general; but as this proposal was founded on a plan which we do not think expedient to be adopted, namely, the abolition of the office of Auditor of Excise, we trust your Lordships, on further consideration, will agree with us in opinion, that the incorporation of the duties of the offices of the two Comptrollers ought not to take place.

With respect to the office of Auditor of Excise, we find in your Lordships' minute the following paragraph:—

'My Lords are further of opinion, that it is inexpedient to continue a separate and distinct officer for the audit of the Excise accounts, but that, in this respect also, the same course should be pursued as in the other revenues, videlicet, that the accounts should be audited by the Commissioners for auditing the public accounts, and that the office of Auditor of Excise should be altogether abolished.' Appendix No. 2.

We are of opinion that a principle of the highest importance is involved in the measure here suggested; and we beg, therefore, to lay before your Lordships the following observations upon it, and to point out the nature and extent of the

control which we feel it our duty to recommend, as necessary to be exercised over the administration of the Excise revenue, in order to secure the complete protection of the public interests.

If, in addition to divesting the Commissioners of Excise of their character of public accountants, and to abolishing the offices of Comptroller-general and Comptroller of Cash, the office of Auditor of Excise were abolished, and the accounts of the Excise audited by the Commissioners for auditing the public accounts, the administration of the Excise would then be assimilated, in all its leading points, to that of the Customs, Stamps, and other revenue departments. But, however desirable it may be that the principle of assimilation should be universally extended, we feel considerable doubt whether it is proper to apply it in this manner.

In our opinion the Treasury does not at present possess the means of exercising such a degree of control as by the Constitution it ought to exercise over the Customs and the other revenue departments, in consequence of its not having an officer of its own to see and report those matters with which it should at all times be acquainted. The sum which is annually paid out of the gross revenue, 'in its progress to the Exchequer,' is so large, and so much profuse and unauthorized expenditure has taken place, that we consider it absolutely necessary that the Treasury should have the means of preventing the application of any portion of the gross revenues to any purpose, except according to such orders as it shall itself have issued. But to provide these means, it will be necessary to have in each revenue department such an officer as the Auditor of Excise, and therefore we are of opinion, with respect to the assimilation of the departments, that it should be accomplished by retaining the Auditor of Excise, and appointing a similar officer in each of the other departments.

At the same time, however, that we express this opinion, we beg to state that we conceive that the Auditor of Excise has not been so efficient an officer in controlling the proceedings of the Excise department as he ought to have been; not for want of zeal and ability on his part, but in consequence of defects in the regulations for bringing these proceedings under his cognizance, and of his authority being too limited. In order to render this officer more efficient, we recommend that he shall be required to discharge the following duties:—1st, to examine the accounts of the collectors as settled and passed by the Accountant-general after every round; and to make a report to the Board if he discover any inaccuracies in them; 2dly, to examine the orders of the Commissioners for making payments out of the gross revenue, and the Treasury authorities for them, and to countersign them before they are paid; 3dly, to see the receipts after payment of the orders; 4thly, to audit daily the receipts and payments of the Receiver-general; and to see the Bank of England pass-book, for the purpose of ascertaining that the money is at the Bank which ought to be there; 5thly, to examine and countersign the annual accounts before they are sent to the Treasury; 6thly, to ascertain, by at least one visitation in every quarter, that the accounts in the office of the Accountant-general are kept in conformity with the established regulations; and, lastly, to make a report weekly (and more frequently if there is any thing irregular) to the Treasury.

The control here proposed would differ from that exercised by the Auditors of public accounts, inasmuch as it provides for,—1st, an examination of the orders for payments before payment; 2dly, a daily audit of the accounts of the Receiver-general; 3dly, an examination, at the close of every half-quarter, of the accounts of the collectors; and 4thly, an inspection of the system of keeping the books of account.

But, notwithstanding we consider it right to recommend that the Treasury office of Auditor should be continued, we are of opinion that this should not be considered as an objection to the Excise accounts being finally audited by the Commissioners of public accounts. There can be no doubt of the importance of the principle in a constitutional view, that the public should be protected against malversation in administering the finances of the country, by having a strict examination, made by persons holding their offices for life, of the accounts of all public servants intrusted to receive or pay public money. Hence it appears that the Constitution does not rely on the control of the Treasury over those who receive or pay money, but goes a step further (in consequence, evidently, of the possibility of connivance between the Ministers of the Crown and the public accountants in misapplying the money of the people), by creating a tribunal of Auditors independent of the Crown and its Ministers, to audit the public accounts. The control, therefore, which will be exercised by the Treasury over the Excise department, if our suggestion be adopted of continuing the office of Auditor of Excise, will not satisfy the great principle of control on which the constitution of our financial system is founded; and therefore we feel ourselves called upon to recommend that the Auditors of public accounts, who now have before them the accounts of all the departments of expenditure, and all the departments of revenue, excepting that of the Excise, should have the accounts of this department also submitted to them for their examination.

On the subject of audit there is the following passage in Mr. Abbott's Report, that contains opinions of which we fully approve:—

'However desirable and practicable in every case a prompt audit may be, there surely is a wide distinction in the audit suitable to an office of revenue, and that which may be deemed sufficient in respect of an office purely of disbursement. With the latter it is less important at what time the accounts are audited, the responsible party being always an individual of known responsibility, whose quietus is delayed until his accounts are audited; so that, let a surcharge be made upon him when it may, the money would be forthcoming. But in a revenue department, one chiefly of receipt, a prompt audit is essential—a daily audit desirable—in order that any short charge, thereby discovered, may be immediately followed up and recovered, not from the receiver, but the party primarily liable. Such an audit cannot take place if the examination of the Excise accounts shall be altogether transferred to the office established for auditing the public accounts in general.' Appendix No. 17.

The following is Mr. Abbott's proposal for having a daily audit of the accounts of the Receiver-general:—

'That it is practicable to establish a daily audit of all the Excise accounts, receipt as well as payment, except the disbursements made by the country collectors, will presently be shewn; but perhaps before that is attempted, it may be desirable briefly to state by what course of examination the Auditor of Excise now arrives at his conclusion. The Comptroller's signature to the charge side of the account is considered satisfactory by the Auditor; but, for the items of discharge, the Auditor requires, primarily, the authority of the Lords of the Treasury for certain payments, and of the Commissioners in all, for every payment; and secondly, a proper acknowledgment of payment by the payee. All payments may be classed either as

'Disbursements by the Receiver-general,
'Disbursements by the Collectors, or
'Payments into the Exchequer.

'The first and last classes are ascertained by the Auditor from a document, called the "Distribution Paper," made out in the Accountant's office twice a week (as before described), which is signed by the principal Accountant, by the Comptroller, and by four Commissioners, and is sent to the Receiver-general; first, as an order to him to pay monies into the Exchequer (which monies are already there);

'secondly, that he may envelop in and transmit with it to the Auditor, the original 'Board orders, and the receipts for every payment made in London out of the 'Excise revenue, within the period to which the distribution paper has reference. 'The second class of payments are gathered from what is called the "Consolidated '"Duties' Account Current," and its accompanying vouchers, which are returned 'by each collector for each round of his collection. On this portion of the 'audit the Auditor has stated, in a memorandum dated 9th December 1833, 'that his examination of this portion of the general account now "usually '"takes place within six months of the period to which the vouchers refer," and 'that "this period might be again diminished, if the detention of the vouchers in '"the department of the Comptroller-general, after their despatch from that of the '"general accountants, should no longer be deemed necessary."

'The plan for a prompt—a daily—audit is this:—The Receiver-general, having 'made up his cash for the day, should daily make a copy of it by filling up a printed 'form exactly corresponding with his cash-book; he should sign it, enclose in it 'both Board orders and payee's vouchers, and send it to the Auditor. Except at 'periods when salaries are payable, the audit of the account could not occupy an 'hour. Let the Auditor then return the Board orders and the vouchers to the 'Receiver-general (the proper custos of his own vouchers), and countersign his 'cash-book, the Auditor retaining for himself the fac-simile account, prepared, 'signed, and sent to him by the Receiver-general. The receipts by the country 'collectors may be checked by means of a daily statement of bills of exchange 'becoming due, to be supplied to the Auditor by the Accountant's branch; the 'aggregate of which bills would form an item of the daily cash. The disburse-'ments by the country collectors may be checked by document No. 8 in the 'Appendix, the collector's account of disbursements; the guard-book, into which 'the collector's disbursement accounts are to be fastened, being sent to the Auditor 'for the purpose of examination by him, as soon as the accountants shall have 'completed the entries for the round in the collectors' or country ledger. Should 'this audit take more time than has been here calculated for it, it will then only 'be necessary to keep two of each sort of the subsidiary and principal cash-books of 'the Receiver-general, each set to be used on alternate days (as bankers use their 'day-books), which would afford an entire day to the Auditor in which to check 'receipts and payments of the preceding day: and if this plan were to be adopted, 'the audit might actually take place before the Commissioners are called upon to 'make the order of distribution; so that the cash-book of the Receiver-general 'should bear upon it the Auditor's signature before the Board is called upon to 'make the order of distribution.'

The following observations of the Commissioners on Mr. Abbott's proposal of a daily audit, sanction, in a great measure, the expediency of adopting it:—

endix No. 18. 'It appears that from the late hour at which the Receiver-general's business is 'frequently closed, he could not send the Auditor the account at the close of the 'day, according to the plan first proposed; but that he would have no difficulty 'in furnishing the account and documents by the following morning, in the way 'proposed by the second plan.

'The Auditor, it appears, would find no difficulty in finally auditing the 'Receiver-general's daily account in the course of a day; on the morning of 'which he should receive the account with the vouchers of discharge, together 'with a statement from the proper department of the amount of receipt with which 'the Receiver was to be charged, as a check upon the amount with which the 'Receiver charges himself in the account.

'It appears, however, that before the Receiver-general's account can be ready to 'be finally passed by the Auditor, it must be sanctioned by the Board, after an 'examination by its accountants. Instead, therefore, of the Receiver-general's 'account going direct to the Auditor, as proposed by Mr. Abbott, it should, as it 'would seem, previously pass through the hands of the first General-Accountant to 'receive the Board's sanction, somewhat in the form of that now given twice in 'each week to the Receiver-general's account for consolidated duties, which is 'called "the distribution."

'This would probably cause some little further delay, so that in lieu of the 'account being audited, on the day after the receipt and payment, the audit might

'possibly not take place before the second day after such receipt and payment; a 'result, however, which it is presumed would equally meet the principle of the 'plans proposed, since, as the payments must be made before the account can be 'audited, whether on the first or second day, it can apparently matter little whether 'the check of the audit comes a day earlier or a day later.'

If the several measures be adopted which we have recommended in this Report, with respect to the administration of the business of managing the Excise accounts, it will be divided among the following functionaries, in the manner we shall now describe:—

1. The Surveying Officers.
2. The Collectors.
3. The Receiver-General.
4. The Accountant-General.
5. The Auditor of Excise.
6. The Auditors of Public Accounts.
7. The Commissioners.

1. *The Surveying Officers.*

These officers will visit the several places throughout the United Kingdom, in which the commodities chargeable with duty are manufactured, to ascertain the quantities which are to be charged, and enter the same in their books. The quantities of goods liable to duty being thus ascertained, the charge of duty will be made up, except in the case of British spirits, eight times in the course of a year. At the completion of each period the surveying officer of each division will transcribe the total amount of each person's charge from his survey-book into an account called a 'Voucher' (made out for each separate duty), and from the vouchers he will prepare an 'Abstract,' containing the total amount of the commodities charged against each trader, and the debt due by him to the Crown for the duty payable upon them. The supervisor of the district will examine this abstract, by comparing it with the surveying officers' books and his own, and, on finding it correct, he will countersign it, and forward it to the collector, and send a copy of it to the Accountant-general.

See 'The Detailed Statement,' Appendix No. 1.

2. *The Collectors.*

Each collector, being thus apprised of the sums charged by the surveying officers, and of the names of the parties from whom they are to be received, will enter the same in his books. He will proceed eight times in the year, at stated periods, to receive the duties which are in course of payment; and will remit the balance of the money that is paid to him, (after retaining so much as he shall be permitted to retain by the Commissioners, for the expenses of collection and other purposes,) to the Receiver-general, with a letter of advice to the Accountant-general by the same post which conveys his remittance.

3. *The Receiver-General.*

The Receiver-general will apply the money which he receives in London, in his capacity of Collector of the duties within the limits of the chief office, in making such payments as he shall be directed to make by the Commissioners, and he will pay the residue, together with the remittances which he receives from the country collectors, into the Exchequer. In the account of the Receiver-general

the charge will be established against him by the Accountant-general, as respects the London duties, by the Accountant-general's check-clerks in the hall; and as respects the country duties, or collectors' remittances, by the letters of advice transmitted by the collectors to the Accountant-general.

7 and 8 Geo. 4, c. 53, s. 51.

The Receiver-general is allowed to keep a sum of money in his possession called a 'rest,' by the following clause of 7 and 8 Geo. 4, c. 53, s. 51:—'Such 'Receiver-general to retain and keep in his own hands at the close of each day, for 'the payment of casual and ordinary and daily demands, out of the money so 'received by him as such Receiver-general, any sum not exceeding thirty thousand 'pounds, or such further sum not exceeding fifty thousand pounds, over and above 'the said thirty thousand pounds, as shall be directed or authorized by the Com-'missioners of Excise to be retained by such Receiver-general, or such further sum 'of money as shall or may from time to time, by a permission in writing under the 'hand or hands of the Lord High Treasurer, or of any three or more of the Com-'missioners of the Treasury, be allowed to be retained by such Receiver-general.'

In consequence of several duties having of late been repealed, the receipts have been so much diminished that the Receiver-general has not had sufficient money in his possession to be at all times able to meet the demands upon him. These demands fluctuate considerably in amount, and when largest, arise from the payments made by the collectors for military and naval pensions.

If collectors, when going their rounds, have not received sufficient money for these payments, they are allowed to obtain what they want from the banks with which they deposit the proceeds of the duties, by drafts on the Commissioners.

Appendix No. 16.

But these drafts, it appears from the evidence of Mr. Dennis, the first clerk of the Receiver-general, on some recent occasions, have amounted in the whole to so large a sum as to have made it necessary for the Receiver-general to borrow money in order to pay them.

Under these circumstances, therefore, it seems to be necessary, either that the Receiver-general should be allowed to retain a larger 'rest,' or that he should be empowered to get back from the Bank of England some portion of the money which he has deposited there.

With respect to allowing a larger rest to be retained, besides the objection of keeping a very large sum in the chest of the Receiver-general—a sum unavoidably larger than is strictly necessary, with reference to average payments—this additional objection may be urged, namely, that whatever sum shall be fixed upon, this may become insufficient by diminished receipts consequent upon the further repeal of duties.

As the latter course will be attended with the getting rid of all the risk, responsibility, and trouble, which belong to the present plan of keeping a very large sum of money locked up in the chest of the Receiver-general, and at the same time will enable the Receiver-general regularly to meet all demands upon him, we are of opinion that it is preferable to allowing him to retain a larger 'rest' than the law now allows.

Mr. Dennis, however, has informed us that this arrangement will not admit of the doing away altogether with having a 'rest,' in the hands of the Receiver-general. He states that it is necessary to make several small payments early every morning at the Excise office, and that it would not be convenient, or even, on all occasions, practicable to obtain money in time for them from the Bank. The sum of £8,000 we find has been proposed as the sum to be retained by the Receiver-general, in Mr. Brooksbank's report to the Excise Board on the Chelsea pensions. But it appears from the examination of Mr. Dennis that a smaller sum

Appendix No. 15.
„ No. 16.

might be sufficient. As it is extremely desirable for various considerations that the smallest sum should be fixed upon, consistent with allowing time for obtaining money from the Bank of England, we recommend that the Receiver-general shall be required to pay into the Bank of England all the money in his hands at the close of each day, excepting a sum not exceeding £4,000.

If the plan be adopted of having a daily audit of the account of the Receiver-general, we think that this sum of £4,000 may be entrusted to him without requiring the locking up of his chest by another principal officer of the Excise department. With respect to the drafts which the Receiver-general will have to draw on the Bank of England, we recommend that every draft shall be examined, signed, and registered both by the Auditor of Excise and the Accountant-general; by the Auditor of Excise, in order that he may see that there is a sufficient cause to justify the draft being drawn; and by the Accountant-general, in order that he may charge the drafts against the Receiver-general.

In expressing an opinion in favour of allowing the Receiver-general to draw upon the Bank, we have not neglected to notice the objections of Mr. Abbott. Apppendix No. But we do not see, so far as we have made ourselves acquainted with the case, how the difficulty which has arisen can be got rid of in a better way than that which we have recommended.

There is much business done in the office of the Receiver-general which is foreign to the nature of it; such, for instance, as recording incidental payments, the primary records of which are kept in this office. This business should be transferred to the office of the Accountant-general, and the anomaly got rid of, by which the cashier of a money establishment is a check upon the accountants of it.

The ticket-books, which are kept in the office of the Receiver-general, and which are the only precise records of the payments made for naval and military pensions, &c., should also be transferred to the Accountant's branch, and all other business not belonging to the duty of receiving and paying money.

Before we leave this part of our subject, we beg to bring under the notice of your Lordships the circumstances under which the office of Receiver-general is now held. This office has been filled by Mr. Backhouse during the last seven years; but Mr. Backhouse has, at the same time, held the office of Under Secretary of State for the Foreign Department, and in consequence of his time being so much engaged by the duties of it, the business of the Receiver-general's office has been performed by the chief clerk, Mr. Dennis.

The Commissioners of Excise, in their Report of March, 1831, state, as the reason for the Receiver-general not giving a daily and constant attendance to the duties of his office, that 'the object of the appointment of Receiver-general being 'the security of the public money collected in his department, his peculiar duty 'consists in exercising such a superintendence and control over the affairs of the 'office generally, and over the individuals employed in it, as to insure the best 'arrangement for the performance of the public business, to guard against the risk 'of loss to the public through carelessness and misconduct.' But we cannot admit this justification for turning such an office as that of the Receiver-general of Excise into what very much resembles a sinecure office. The Commissioners do not, in our opinion, give a correct description of the office when they say, that the object of the appointment of Receiver-general is the security of the public money; and, therefore, we cannot allow the conclusion which they draw from this supposition. Such a description as they give of the office is much too general and vague to afford a just notion of its nature and origin. See page 8 of th Report.

There can be no doubt that what originally led to the appointment of the

office was the necessity of having an officer to receive money, which the law required to be paid for Excise duties, that is to say, an officer to attend daily and constantly at the Excise office, and to do what the title of his office pointed out it was his duty to do, namely, to be present constantly in his office for the purpose of receiving from all parties who were bound to pay money the money which they offered him.

We consider that the salary of £1,500 a year, which is paid to the Receiver-general, should have secured for the public more services than that imperfect control over the affairs of the office which can be established by a Receiver-general filling another office, which is of more than ordinary labour and difficulty, and which requires his daily and constant attendance.

Under this impression it certainly appears to us to be desirable that such a change should immediately take place in the nature and constitution of this office as would render the Receiver-general in his own person the efficient and responsible head of his office, and that the daily and constant superintendence and control over every part of the business performed in it should be discharged by the Receiver-general himself, instead of being, as at present, deputed to a first clerk; and, as the chief clerk has practically performed all the business of the office with a salary fixed at £500 a year, we are of opinion that the Receiver-general should in future attend the Excise office in person the same number of hours that the other officers attend, and that his salary should be £800 a year, and that the salary of the first clerk should be £400 a year.

4. *The Accountant-General.*

The Accountant-general will receive from the surveying officers the original vouchers, containing the particulars and amount of duty charged against every trader throughout the United Kingdom. Upon these vouchers he will raise the charge against the collectors for the duties for which they are answerable, and against the traders in London. He will examine, check, and control the accounts of the collectors, by minutely investigating the receipt and appropriation of the money with which they are charged; and at the end of every round, so soon as an account of that round is made correct, he will transmit it, with the proper vouchers, to the Auditor of the Excise. He will keep accounts of all monies paid to the Receiver-general, at the chief office, and of the sums remitted to him by the collectors, and also of all sums paid by the Receiver-general to the Bank, and by the Bank to the Exchequer. He will examine the several claims for drawbacks, overcharges, and all other repayments; the various documents relative to the expenses of management; and the documents for the payment of Chelsea and other pensions; and he will make up the annual accounts of the Excise revenue for the Treasury and Parliament, and also for the Auditors of the public accounts.

In discharging these several duties he will, in effect, discharge the duties of a general Comptroller, as well as those of an Accountant-general; because the examination of the accounts of the collectors and Receiver-general will enable him to discover every irregularity and error.

5. *The Auditor of Excise.*

The duties which this officer will have to perform have been described in a preceding part of this Report.

If the Accountant-general shall make up the annual accounts, as proposed, for

203

the Auditors of public accounts, the Auditor of Excise should no longer prepare accounts for the signature of the Chancellor of the Exchequer, and for declaration in the Court of Exchequer.

6. *The Commissioners for auditing the Public Accounts.*

In proposing that the Excise accounts shall be submitted to the examination of the Auditors of public accounts, we do not look forward to this measure giving rise to much additional trouble to that department. We are of opinion that the examination of the accounts of the collectors, first before the Accountant-general, and secondly before the Auditor of Excise, should be taken as sufficient evidence of accuracy with respect to the receipts and ordinary disbursements contained in them. The audit of the Receiver-general's account by the Auditor of Excise should also be considered as sufficient, except with respect to extraordinary disbursements. The Auditors should be authorized to require to be produced in support of such disbursements, whether in the accounts of the Collectors or in those of the Receiver-general, not only the Commissioners' warrants, but likewise the Treasury authorities on which they are founded.

The Accountant-general should lay before the Auditors the annual account made up for Parliament, with all the necessary vouchers, and also his ledger and cash-book. The Auditors should see that the accounts of the Accountant-general are kept according to the prescribed form, and they should prove the balance-sheet of them by comparison with the open accounts in the ledger, and by the balance of cash in the hands of the Receiver-general at the end of the year.

If the course of proceeding we have now pointed out were adopted, we are of opinion that the business of finally auditing the Excise accounts might be completed within a very short time after the termination of each year.

We strongly recommend that there shall be introduced into the Act, which will be necessary for placing the Excise accounts under the Auditors of public accounts, a clause to recognize and declare the control which properly belongs to the Auditors over all proceedings, under whatever authority they may have emanated, with relation to disbursements out of the gross produce of the Excise revenue; and also, a clause to require the Auditors to make annually a report to Parliament, and state in it any irregularity which they shall have discovered, on the part of the Treasury in giving authority to the Commissioners of Excise to make disbursements, on the part of the Commissioners in making them, or on the part of any of the officers in discharging their public duties.

7. *The Commissioners.*

The Commissioners, although no longer public accountants, will still be the controlling authority over the account departments, and responsible for the faithful administration of the powers vested in them over the Excise revenue. They will, in point of fact, be in the same situation with relation to this revenue as that in which the Commissioners of Customs and the other heads of revenue departments are with relation to those revenues which are under their management.

We have been guided, in forming our opinions on the changes which we have recommended to be made in the offices connected with the Excise accounts, by a desire to depart as little as possible from the practice which is in operation, consistently with securing those improvements which are immediately necessary.

If we had not been restricted by this consideration, and had undertaken to propose a plan in every respect in accordance with the best established principles of finance, we should have suggested more extensive alterations.

As, however, we look forward to the time when it may be considered expedient to take further steps for giving effect to these principles, we shall state what the alterations are to which we allude.

Four distinct attributes at present belong to the Excise Commissioners, under their characters as assessors, receivers, and paymasters:—1st, the administration of the business of preparing lists or abstracts, shewing the persons who are charged with the payment of duties, and the amount of duties to be paid; 2dly, the receiving of the duties; 3dly, the making orders for the sums to be paid for charges of collection; and, 4thly, the payment of these sums.

This mixing together of so many different services under one department appears to be fundamentally wrong, and at variance with that most important principle, which points out the incompatiblity of the functions of an administrator with those of a pecuniary agent. According to this principle the functions of preparing the abstracts of the duties to be received, and of making orders for the sums to be paid for charges of collection, are those functions of administration which properly belong to the Commissioners of Excise, and those which they should continue to discharge; while their other functions, namely, those of receiving and paying money, should be performed by another department.

In point of fact the receiving and paying of money are duties which should always have been discharged by the Treasury. The Treasury is the responsible department for taking care that the taxes which are legally payable be all received, and that the produce of them be legally applied. But to accomplish these objects with due effect, it would appear that the Treasury should receive the taxes by its own officers, and conduct all the payments for charges of collection, as well as for all other public services, also by its own officers. If this were the case the duties which would be performed by the Commissioners of Excise would be confined to making orders for disbursements, and to those which are now practically discharged by the surveying officers, for the purpose of ascertaining what taxes are to be paid, and of making abstracts, to serve as the authority on which the collectors are to receive the taxes from those persons who are charged with them; and the collectors, the Receiver-general, and all the offices and officers connected with the Excise accounts, would be placed under the Treasury. This would bring the receiving of the Excise revenue and the charges for collection under the direct management of the Treasury, and put an end to a great extent of official establishment and to lavish expenditure.

If this principle were generally adopted similar advantages would be obtained in the other revenue departments; and these advantages would lead to the further important ones of having one establishment only for receiving all the taxes, and one only for paying all the charges of collection,—both of them in the Treasury. By these means the Treasury control over the public revenue and expenditure would be rendered more simple and effective, and the business of keeping accounts would be relieved from its present great extension and complexity, and also from those defects which necessarily arise from the use of several schemes of account-books, differing from each other.

We have thought it right to throw out these suggestions, not in the view of their being immediately acted upon, but as deserving attentive consideration.

There remains to be examined a most important matter belonging to the object of this Report, namely, the mode according to which the books containing the accounts of the Excise revenue are kept. Preceding Commissions and Parliamentary Committees of Inquiry into the collection of the revenue have bestowed very little attention on the subject of book-keeping; and perhaps it may be attributed to this circumstance, more than to any other, that their labours have not led to such a degree of simplification in the routine of business, and of reduction of expense on official establishments, as ought to have taken place.

The system common in all account departments of keeping a prodigious number of ledgers and cash-books, and of duplicate books to check them, has afforded the means of giving the appearance of full employment to the large and unnecessary establishments of officers and clerks that are usually maintained; and thus the object of economical inquiries has been frustrated. But this could not have been the case if the old and imperfect plans of book-keeping had been fully examined into, their defects exposed, and a right principle introduced in their stead.

Your Lordships will find in Mr. Abbott's Report a minute description of the various forms of charging the Excise duties, and of the manner of recording pecuniary transactions. This Report, we are of opinion, is entitled to great weight, in consequence of Mr. Abbott having had, under the authority of the Treasury, the advantage of collecting his information in the Excise office itself; of his having passed a considerable time in the office in making himself acquainted with the accounts; and of his having proved himself to be fully competent, by his former services of a similar kind, to perform with ability and accuracy the task imposed upon him. Appendix No. 1

The Commissioners of Excise, in the Report which they have made to us, dated 13th September, 1834, on Mr. Abbott's Report, prefer charges against him of having made many errors in regard to matters of fact; of much misconception of the uses of the present system; and of exaggeration of many of the supposed defects of it. But we do not hesitate to say, after having very carefully examined the grounds on which the Commissioners have made these charges, that they have failed to sustain them by anything they have brought forward, with regard to the statements and opinions advanced by Mr. Abbott, for the purpose of exhibiting great defects in some of the most material branches of the Excise accounts. Whatever mistakes Mr. Abbott may have made (and they appear to us to be very few, considering the vast extent of the accounts he had to investigate and give an opinion upon,) relate to minor subjects, and should not have been used as a means to cast a prejudice on his whole Report. After, however, having made due allowance for them, and after having given to every part of the Report of the Commissioners the fullest consideration, the conclusion we have felt ourselves obliged to come to is, that the existing system of Excise accounts is unnecessarily multifarious, complicated, and expensive, and, on the whole, an extremely imperfect system. Appendix No. 1

The Commissioners further charge Mr. Abbott with having 'kept out of view 'the result of his inquiry as to the degree in which the system answers the great 'and primary end of all forms and modes of account—accuracy and fidelity of 'record, the means of detecting error, and a power of checking receipts and expen-'diture of such magnitude.' But although the Commissioners may be justified in assuming that this is the general result of their system, it is manifest, that the means by which it is produced may have all the defects belonging to them, as to the unnecessary multiplying of details, and as to the excess in expense, which Mr. Abbott attributes to them. Ibid.

The mode of reasoning here employed by the Commissioners cannot be allowed to be a sound one; for, if it were, and if, by ingenious devices (the revenue remaining

what it now is), the number of books and the number of officers and clerks were doubled, and, further, if the result of this should be accuracy and fidelity of record, this result might be successfully urged as a reason for such an unnecessary and wasteful course of proceeding as is here imagined.

The immediate question to be examined and decided, is not whether the present system is productive of accuracy and fidelity of record, but whether these ends may not be attained by more simple and less expensive means. The multitude of books of account is a strong symptom, which cannot be mistaken, of some great radical defect. The keeping, as already mentioned, of extremely voluminous accounts in duplicate, by the Accountant-general and the Comptroller-general, is in itself a reproach to the simplicity, economy, and science of the system. The laborious preparation of the two annual accounts (when one would be sufficient for any useful purpose), entitled 'Consolidated Duties Abstract of Collectors' Accounts,' and 'General Abstracts 'of Consolidated Duties,' is a practice that seems not to admit of being defended on any sound principle either of accounts or economy. It is, as Mr. Abbott has truly called it, a laborious course of proceeding, requiring the repeated compilation and addition of the same figures, without being productive of any public advantage.

We might mention many other instances similar to these which we have here introduced, to shew that the means by which accuracy and fidelity of record are now obtained are extremely complicated, and that they ought to be simplified; but having stated what we consider sufficient to establish a *prima facie* case in support of this inference, we beg to refer your Lordships to Mr. Abbott's Report for the instances which are here alluded to.

ndix No. 19. Having transmitted to Mr. Abbott a copy of the Report of the Commissioners, we received a letter from him, dated 10th November, 1834, which is well entitled to your Lordships' attention, in consequence of the defence contained in it of his statements and opinions upon the Excise accounts. In our opinion he has succeeded in sufficiently establishing those parts of his Report which relate more particularly to accounts. With respect to some of his plans for the collection of the Excise duties, we are not prepared to express our approval of them; but we shall postpone giving an opinion upon them until we shall have under our consideration the general establishment of the Excise department.

In continuing the discussion of the present system of Excise accounts we shall separate the consideration of the various forms in which the duties charged against the traders are recorded in the Excise books from that of the modes in which transactions wholly of a pecuniary nature are recorded. We think Mr. Abbott has satisfactorily shewn that these forms are more numerous and complicated than they should be: but, in order that the whole business of charging the duties should undergo a proper revision, we are disposed to recommend that an inquiry should be made into it by a distinct Commission, consisting of experienced and intelligent Excise officers; for, without a practical and technical acquaintance with all the details of the subject, it would be impossible to form correct opinions upon the reforms which are necessary.

We shall now proceed to call your Lordships' attention to those portions of Mr. Abbott's Report that seem to prove the necessity of introducing a general change in the present system of Excise accounts.

Mr. Abbott says on the subject of the accounts of the London duties:—

ndix No. 17. 'The "London-duty Accountants" keep a ledger for each duty, except that in 'some instances more than one duty of minor importance is kept in distinct por- 'tions of the same ledger. A personal account is opened with each trader, in

'which he is charged with the amount of each voucher. The trader's account is 'opened or placed in the ledger according to the division in which he resides, the 'ledgers being without indices or folio numbers. There are no less than fifteen 'distinct ledgers kept by the two London Accountants; whereas an alphabetical 'index to one ledger would make it answer every needful purpose of the fifteen 'now used.

'For each ledger a corresponding "cash-book," or check upon cash, is kept. 'The surveyor delivers to the trader a charge-paper, whereon appears the amount 'of duty and when required to be paid; the trader presents this paper to the '"London-duty Accountant," who compares it with the trader's account in the 'ledger, and, if it be correct, marks it, and immediately gives the trader credit in 'the ledger, charging the amount (about to be paid to) against the Receiver-'general in the "cash-book" appropriated to the trader's particular duty. It 'sometimes happens that the trader, after having gone through the forms of 'getting his charge-paper checked and counterchecked by the Comptroller, does 'not pay the duty: the error which such an omission is calculated to cause in the 'existing plan of account is likely to be, but possibly may not be, discovered at 'the end of the day. The manufacturers of sweets and vinegar are allowed to 'retain their charge-papers; they present to the Receiver a pay-paper, which the 'London-duty Accountant delivers to them when he examines the amount of duty 'payable: all other traders give up the charge-paper to the Receiver when they 'pay their duty.

'The question naturally arises, why keep so many ledgers and cash-books? 'No reason can be assigned, it is apprehended, for the number of cash-books kept; 'inasmuch as one would answer every purpose of check upon the Receiver-general, 'and the principal ledger would furnish the separate amount of each class of 'duty received: but the multiplicity of ledgers is evidently attributable to the 'imperfect system of account, no journal being in use wherein to condense the 'transactions as they occur; the duties are, therefore, kept in distinct ledgers, to 'facilitate the formation of an abstract of the duties charged within a given time, 'which is done at the end of each ledger, in weekly, quarterly, and annual ab-'stracts, notwithstanding the same work has previously been done by the Survey-'ing-general-examiners.

'The cash received for London duties is subject to an immediate quadruple 'check. The trader, after he has obtained the signature of the Accountant to the 'charge-paper, submits it to the Comptroller for countersignature by him, in whose 'branch are kept ledgers and cash-books precisely the same as those belonging to 'the Accountants of "London duties." Every day, at the close of business, the 'Accountant prepares what is called a "certificate-paper," stating the aggregate 'amount appearing by his "cash-book" to have been paid to the Receiver for each 'head of duty, which is agreed and signed by the clerks of the Comptroller and of 'the Receiver-general, and is left with the latter. This done, the sums received 'are entered in the "London collecting-book" of the Receiver-general; which 'book is once a day taken to the first General-accountant's department, for the 'purpose of extracts being made from it of the daily receipt. The certificate-'paper left with the Receiver-general is by him forwarded to the Comptroller of 'Cash; each London-duty receipt therefore undergoes inspection, and is recorded 'by the Accountants, the Comptroller, the Receiver-general, and the Comptroller 'of Cash.

'The number of traders thus annually charged is 333; the number of vouchers 'transmitted annually to the two Accountants is 4,881; the annual number of 'entries in these ledgers is 8,740, or 168 per week, equal to twenty-eight per day: 'allowing, therefore, for an equal number of credit-entries, or discharges, it would 'be a very easy task for one accountant to keep a ledger containing the accounts 'of all the London traders, and also to perform the duty attached to the situation, 'of reporting to the Board such persons as are in arrear for duties. The two 'London-duty Accountants have now some other offices to perform, such as 'making up the weekly, quarterly, and annual abstracts; but all this, under a good 'system of account, being work of supererogation, would be dispensed with.

The Commissioners in their Report allow that fifteen ledgers are kept for the London duties; but say, in justification of keeping so many, that these fifteen books are subdivisions of one book, and that if Mr. Abbott's plan were adopted, of having

Appendix No. 18

only one ledger, it would be necessary to make as many entries as are now made. In making this assertion the Commissioners seem not to have sufficiently attended to the distinction of making entries according as the mode of account is double or single entry; for if the accounts of the London duties were kept by double entry, there can be no doubt that one ledger would be sufficient, and that the entries would be far less numerous than those which are now scattered over fifteen ledgers and the subdividing books.

Mr. Abbott, in the foregoing extract from his Report, distinctly points out the use of the journal in condensing transactions as they occur; but the Commissioners have overlooked this in giving their opinion on his proposal of adopting the plan of double entry, although it is this circumstance which mainly distinguishes the double-entry plan from all others, and makes it so superior to them.

ppendix No. 17. Mr. Abbott gives the following description of the manner of keeping the accounts of the country duties,—

'It would be waste of time to describe each different form of return adopted in 'the country collections, for the purpose of bringing the accounts to a focus in the 'chief office, as they are pretty fully laid down in a "Detailed Statement," printed 'under the sanction of the Board; but it is important to remark that (speaking 'generally) upon the returns made by the supervisors and those made by the col-'lectors are based two distinct sets of accounts,—the former under the denomina-'tion of "consolidated-duties abstract of collectors' accounts;" the latter under the 'title of "general abstract of consolidated duties." The former is a *post-facto* account 'prepared for the Auditor; the latter is that on which the first General-accountant 'relies in framing his annual finance statement for the Treasury, and copies of 'which are laid before the House of Commons: the former is an account of 'revenue and charge of management proper to a given year, as near as it is 'possible to approach an impossibility; the latter is the actual receipt and payment 'within the year, whether proper to it or not: the former embraces the eight rounds 'of the official year; the latter includes, with the first seven rounds of the current 'year, the eighth round of the preceding year: the former, for the year beginning '5th January, 1832, was not commenced on the 10th November, 1833; the latter, 'for the year ending 5th January, 1833, was presented to the Treasury on the '4th February, 1833. Both are formed from a succession of abstracts—a laborious 'course of proceeding, requiring the repeated compilation and addition of the 'same figures. It is quite evident, that one cannot be used as an efficient check 'upon the other, inasmuch as the one is in print and before the public many 'months previous to the time when the condensation of the other is commenced.

General Abstract.

'The "general abstract of consolidated duties," the more useful account of 'the two, is prepared in the office of the second General-accountant: it is founded 'upon the "consolidated-duties account current," a return made by each collector 'at the end of each round. The book used wherein these returns are transcribed 'is called "Particular Abstract:" it is divided alphabetically, as to collections, into 'three parts or books,—

'The first containing Barnstaple to Hereford,
'The second ,, Hertford to Rochester,
'The third ,, Salisbury to York.

'The three comprise fifty-five accounts, of eight lines each, one line for each round. 'Three clerks are appointed to this work, one to each book; but one of these gen-'tlemen has additional duties to perform. Together with the "consolidated-duties 'account current," the collectors transmit vouchers in support of the various items 'of disbursement, for which credit is taken in that account; but, as the collectors 'make weekly remittances during the course of their collections, (recorded in gross 'in the "weekly petty-account" rendered by them,) a cash-book is attached to 'each "particular abstract." The cash-book of each "particular-abstract" keeper 'is extracted from a "certificate-book" kept in this branch, in which are recorded 'particulars of all remittances from the collectors to the Board. The extracts in 'each cash-book are confined to such remittances as appertain to, and will enable,

209

'the individual clerk to check the accounts of collectors under his immediate 'charge. At the foot of each account in the "particular abstract" space is left 'whereon to transcribe a condensed annual account between the Board and the 'collector: this, called "consolidated-duties state of account," is prepared by the '"particular-abstract" keeper, and sent to the collector to sign and swear to, so 'far as respects the items of disbursement; thus giving the collector the oppor-'tunity to avail himself of any error which the Accountant may have made in favour 'of the collector, and to reject any error against himself. If the collector pre-'pared his own account and submitted it to the chief office for examination, a check 'would be constituted; but, as the collector has previously signed all the subordi-'nate accounts from which the final one is prepared, it is difficult to determine its 'use, except that it is the document sent to the Auditor whereby to examine the 'charge and discharge of each country collection in the annual account of the whole 'department.

Consolidated-Duties Abstract.

'But, in page 18 of the "Detailed Statement," the Commissioners of Excise 'acquaint the Treasury that "another process is going on at the chief office, by '"which the collector is, from other sources, made responsible" (at the end of 'eighteen months after the expiration of the year) "for the whole duties charged '"throughout his collection." That process is based on three classes of returns, 'namely,—

'"General voucher" of duties charged returned by each surveying officer,—
'one for each duty in each division;
'"List of arrears" returned by the supervisor each round,—one for each
'duty collectable in his district;
'"Duty account current" of the collector,—one for each duty in each round
'of his collection.

'A "particular abstract" and a "general abstract" of each duty are made in two 'books, so called, with very considerable labour, especially if the surveying officers' 'and supervisors' returns are really compared, in the first instance, with the collec-'tors' duty accounts current, from which the books are in fact made up. Here, then, 'in the instance of the "duty account current," is a copy of a copy of an original 'document used as the foundation for an entry in the books of the chief office. No 'less than eleven of the "particular abstracts," and eleven of the "general 'abstracts," are kept,—one for each duty. In the "particular abstract," (of malt, 'for example,) a separate folio is appropriated for each collection; the entries in it 'are eight in a year, one for each round, forming an aggregate agreeing with the '"duty accounts current." The book is divided into various columns, some of 'which are useful in framing the condensed annual account which is appended at 'foot of the current account. The debit side of the annual account consists of,—

'1st. Old arrears quite irrecoverable, though still borne on the books, due at
'the commencement of the year;
'2d. The duty proper to the eighth round of the preceding year;
'3d. The duty of the current year:

'The aggregate of which is accounted for,

'By cash carried to consolidated account, that is, received through the
'collectors;
'By drawback allowed on quantities of the article exported within the year;
'By arrears carried forward to next year, which are principally duties not due;
'By old arrears.

'The last of which, in most instances, accord, to a fraction, with those declared by 'the first debit item of the account to have been due at the beginning of the year. 'This account also is sent to the collector to sign and swear to, though he can 'know no more what quantity of malt has been made throughout his collection, 'except from the returns of the supervisors, than the accountant who prepares the 'annual account. This "general abstract" of each "particular duty" being made 'in rounds, a particular round of every collection added together exhibits the 'amount of duty for that round; and then the eight rounds transferred, round by 'round, to a general abstract, added up every alternate round, shew the quarterly 'and annual aggregate of the particular duty to which the book relates. The con-

'densation of this course of account for the year beginning 6th January, 1832, was 'about to be commenced on the 10th November, 1833.

'The "particular and general abstracts" being confined to money, another set 'of books subordinate to them is kept, in which the quantities of exciseable com- 'modities, as well as the duties thereon, are entered: these books are called '"journals," one for each duty; each of these is divided into collections, subdivided 'by rounds; but, instead of being composed of two amounts, the aggregate of 'quantity and the total of the particular duty for each round (the entries being 'extracted from another document called "general voucher" of the surveying 'officer), the separate aggregates of each division and ride appear; and so a third 'dissection and putting together again takes place. It is the business of the journal 'keeper to check the duty declared on the general voucher over again, and com- 'pare it with the quantities which have been computed by the officer, and checked 'by the supervisor: the journal being added up for each round, two rounds are 'put together to form a quarter, and the four quarters at the end of the eighth 'round are abstracted at the foot of the page, shewing the total amounts of duty 'and of quantity of the article to which the particular journal is appropriated for 'the year.

'The individuals who have charge of the journals check also the respective arrear- 'lists relating thereto. The arrear-lists are forwarded at the end of each round. 'Many of the arrears are of twenty years' standing, and amount to thousands of 'pounds: nevertheless, they are aggregated with growing duties incurred and 'charged, but not due, which also pass under the denomination of arrears. This 'amalgamation must lead to confusion. The arrears were consolidated to 10th 'May, 1787, and then amounted to £176,936 15 0

'and again to 5th July, 1803, when, for the intermediate period, 'they amounted to 22,447 17 6

'since when, to 5th January, 1832, fresh arrears have accumu- 'lated to the extent of 177,758 13 8

'making a total of £377,143 6 2

'which are now brought forward or mixed up with growing duties, and so will 'continue to be until an order to write them off shall be obtained from the Treasury. 'If the arrears were specially reported upon by the collectors or the solicitors at 'the expiration of every year attention would be directed to the subject and some 'money might possibly be obtained from them; and, at the same time, all 'decidedly irrecoverable arrears ought to be written off.

'The whole of this laborious system is finally brought to a focus, including the 'London duties,—

'1st. In a book called "abstract and statement of collectors' accounts," which is,—

'1st. A charge and discharge account of all sums relating to a particular 'duty;

'2d. A general account of the same duty.

'2d. In the "consolidated-duties abstract of collectors' accounts,"

'Upon the 11 particular abstracts,
11 general abstracts, and
12 journals,

'there are nine accountants employed at salaries amounting to £1,340 a year; 'certain of them, under the 2d and 3d general accountants, whose salaries amount 'to £880 a year.'

With respect to Mr. Abbott's remarks on the accounts, entitled 'Consolidated- 'Duties Abstracts of Collectors' Accounts,' and 'General Abstracts of Con- 'solidated Duties,' the Commissioners seem to think that they have successfully combated them, by having been able to shew that he has misconceived their nature in the instance in which he says they do not answer the purpose of a check on one another. But we understand from Mr. Abbott's remarks on these accounts, and the explanations which accompany them, that this is by no means the only objection which he has made to them; for, among several others, he

particularly urges the objection of their consisting of uselessly-repeated compilations and additions of the same figures, which alone is a sufficient reason for condemning the practice of keeping these two sets of annual accounts.

The following are Mr. Abbott's remarks on the books kept by the collectors:—

'And now to proceed more particularly to the books kept by the collectors. Appendix No. 17.
'The principal books, cash-book and ledger, are very objectionable, especially the
'cash-book, which, instead of being a primary document, is clearly secondary to the
'ledger. For a specimen of each, vide Appendix, No. 14 and No. 15. Upon
'inspection of these, it will be seen that no continuous cash account is kept, but
'that the cash is an aggregate of the day's receipt from sundry traders in a
'division; opening the door to extensive error, and allowing the possibility of fraud.
'The charge-paper given to the trader may not accord with that sent to the chief
'office—the money paid by the traders may exceed that aggregated under the
'head of duty;—but a continuous cash-book, shewing each item of cash as received
'in succession, to be posted therefrom into a ledger, more like a mercantile ledger,
'would remove much of the possibility of error or fraud, and such books are there-
'fore strongly recommended for adoption. Defects in the system of an establish-
'ment so extensive as that under consideration are generally radical, and this
'improvement would at once strike at the root of the bad system of account now in
'operation.'

We must be permitted to remark that the observations of the Commissioners on this passage shew a disregard, which was not to be expected, of one of the most essential principles of accounts. We have been led to believe that it has ever been held to be an indispensable element of correct accounts, that every cash transaction should be recorded in succession as it occurs; but the Commissioners distinctly deny this, and seem to think that it is a sufficient reason for departing from this principle merely to urge the plea, that in their department there would not be sufficient time to act upon it. This, however, is a plea which should not be allowed to have any weight, because the admitting of it, and, in consequence, the allowing a receiver of money to dispense with recording his cash transactions in succession, and at the time when they take place, evidently opens the door to fictitious accounts, by the facility it affords of making fabricated entries instead of real ones.

The Commissioners admit the correctness of Mr. Abbott's statement, that the cash-book of the collector is a book kept by him for his own security. They say,—'the cash-book is, in fact, the property of the collector, and the Appendix No. 18
'Board conceiving that those officers would adopt such forms as are found in
'practice to afford to them the greatest security and convenience, have never been
'in the practice of interfering with the mode in which it is prepared and kept.' But, in our opinion, the cash-book ought not to be the property of the collector, and kept for his security and convenience; because it is essentially necessary where the business consists, as his does, in receiving and paying money, that an official cash-book should be kept by him. The proper object to be secured by the books that are kept by officers is the security of the public revenue; and it is quite certain that if a proper plan of books were established for this purpose, it would at the same time serve the purpose of affording complete security to every officer.

This avowal of the Commissioners that they allow their officers to keep private books for their security is one of great importance, with reference to the question of the merits of the existing system of accounts; for the officers could not stand in need of such a security, unless the system had in itself a tendency to error.

The following extract from Mr. Abbott's Report describes the books which the Receiver-general has in use:—

pendix No. 17.

'The books the Receiver-general has in use are very numerous, employing 'twelve clerks, two of whom are called bill-men. They are eighty-one in number; 'yet search amongst them has been made in vain to discover, under any name, a 'continuous and particular cash account, and notwithstanding the legitimate 'duties of the branch are confined to "receipt and payment of cash."

'Thirty-five of the books may be described in a single sentence, as relating to 'the various orders on the collectors of Excise for payment of half-pay, pensions, 'superannuations, &c., of various branches of the naval and military establishments. 'These orders, called "tickets," amounted, in the year ending 5th January, 1833, 'in number to about 120,000

'And to the sums of,—

'For the Army	£255,332	11	11
'For the Navy	160,972	13	2
'For Chelsea Hospital	543,105	4	9
'For East India Company	2,796	2	0
	£962,206	11	10

'The collectors receive from the respective departments a copy of each "ticket" 'sent to an individual claimant, and, upon the two documents corresponding, 'payment is made by the collector to the claimant, who surrenders the counter-'part. The tickets so paid are not sent up by the collectors to the chief office 'until the round is completed; but, when the collector forwards his final account 'current for the round, with a remittance to a point for the balance of his collections, 'he sends, together with them, "certificates," as they are called—declarations, in 'fact—of his having paid so much money in the course of the round for certain 'descriptions of tickets; a "certificate" being sent for the separate amount of 'each class of ticket. The document called "the certificate" is entered in the bill-'books in common with bills of exchange, and is not made discharged until the 'Receiver-general sends forward a blank (before described), shewing that he has 'received payment and brought to account the amount of the "certificate" repre-'senting a bundle of tickets. The examination of the various bundles of tickets, each 'ticket in duplicate, occupies considerable time; and that examination, first under-'taken by the Bill-accountant, is repeated by the Receiver-general. The following 'are the names of the books in which the tickets of seventy-nine varieties are 'recorded:—

'1.	English	Navy allotments.	19.	Irish	Prize tickets.
'2.	„	Marines' pensions.	20.	„	Navy-ticket entry.
'3.	„	Greenwich pensions.	21.	„	Navy-ticket book.
'4.	„	Navy-widows' pensions.	22.	„	Navy register.
'5.	„	Prize tickets.	23.	English	Army tickets.
'6.	„	Navy-ticket entry.	24.	„	Soldiers' gratuities.
'7.	„	Navy-ticket book.	25.	„	Chelsea tickets.
'8.	Scotch	Navy allotments.	26.	„	Army-ticket entry.
'9.	„	Marines' pensions.	27.	Scotch	Army tickets.
'10.	„	Greenwich pensions.	28.	„	Soldiers' gratuities.
'11.	„	Navy-widows' pensions.	29.	„	Chelsea tickets.
'12.	„	Prize tickets.	30.	„	Army-ticket entry.
'13.	„	Navy-ticket entry.	31.	Irish	Army tickets.
'14.	„	Navy-ticket book.	32.	„	Soldiers' gratuities.
'15.	Irish	Navy allotments.	33.	„	Army-ticket entry.
'16.	„	Marines' pensions.	34.	Soldiers' wives.	
'17.	„	Greenwich pensions.	35.	East India pensions.	
'18.	„	Navy-widows' pensions.			

'It would be possible to condense these books into one-third of their number; 'but a greater saving of labour is open to adoption, if, with respect to tickets gene-'rally, similar arrangements were made to those now acted upon by the East India 'Company and Chelsea Hospital. The tickets paid for those departments are re-'turned to them direct by the collectors, and a certificate only for the aggregate 'of each bundle is sent to the Excise office, upon presentation of which repayment 'is obtained. Irregularities very seldom occur in these documents, and when they 'do, they must be cleared up between the department whence the documents are 'issued and the collector of Excise, and would therefore be most speedily rectified,

'by immediate communication between those parties, without the intervention of the 'Excise department. The double examination of the tickets at the Excise office is 'absolute waste of labour, which, if superseded by the course recommended above, 'would afford the opportunity of recording the "certificates" in a single ledger, 'to the debit of the respective departments for which the tickets are paid, and so 'supersede the thirty-five books now in use, and the anomaly of entering collectors' 'ticket-certificates amongst bills of exchange.

'To describe minutely each of the other eighty-one books kept in this branch 'would occupy, most unprofitably, it is conceived, both time and paper; the Com- 'missioners are therefore referred to the general schedule of books appended to 'this Report, for a brief account of the purposes to which each book is applied. 'Some cursory remarks, however, will be made on certain of them. Four books 'are kept under the title of,—

'1. Petty incident day-book.
'2. Weekly check of incidental payments.
'3. Weekly and quarterly subdivision of ditto.
'4. Petty incidental book (ledger).

'In these are entered, in four varieties of position, sums which are recorded in a 'fifth manner by the Receiver-general, when the "incidents" are paid. The clerk 'who has the charge of the first three of these books prepares a receipt, which he 'sees signed, and exchanges for the Board order with the payee, who takes the 'receipt to the pay-clerk, and from him obtains money in satisfaction of it. It so 'happened, that an order for an incidental payment was tendered during the exami- 'nation upon which this part of the Report is founded: the document presented 'was "an order for salary for extra duty" performed by a clerk, and it exhibited 'the following signatures:—

'The Clerk of Securities, . in whose office the salary was computed;
'The Registrar of Petitions, . in whose office the document is lodged, and recorded in its progress to the Board;
'The Commissioner, . . . who granted the prayer of the petition;
'The Secretary, ... who issued the petition from the Board;
'The Comptroller, . . . who countersigned the order for payment; and
'The Receiver-general's clerk, who saw the receipt signed.

'In each office some person had been employed to record this petition; and so 'the most simple transactions are burthened with forms, which entail expense on 'the establishment.

With regard to the correctness of the facts and opinions contained in this statement of Mr. Abbott's, we beg to refer your Lordships to the Report of the Commissioners of Excise, and to the memorandum attached to it of the first clerk of the Receiver-general, and also to Mr. Abbott's letter of the 10th November, 1834. We will not undertake to decide whether this statement, in its several details, is altogether exempt from the objections which have been made to it; but our impression is, that these objections do not invalidate the general conclusion, that the present system of accounts kept by the Receiver-general is very defective. Appendix Nos. 18 19.

The proper way of reforming a great part of the routine of business connected with petitions for incidental payments is, to discontinue the practice which the Board of Excise has adopted of paying salaries, pensions, and superannuations half-quarterly at the chief office. This would at once put an end to a great number of petitions, which are now repeated four times a year, and all the trouble and expense of examining them, and making six several entries of each petition, in as many branches of the department; and it would also get rid of the trouble and expense which arises from keeping accounts of eight payments a year of salaries instead of four.

We are of opinion that no good reason can be given for paying salaries more frequently than every three months. All officers of common prudence and of

ordinary foresight should be able so to arrange their expenses as to be able to pay them as they occur in the course of every quarter. If instances exist of officers not doing so, they afford almost conclusive evidence that the general conduct of such officers is not regulated by a prudent and provident economy.

We believe that no other department, either of receipt or expenditure, pays its officers more frequently than once a quarter; and we have no doubt that discontinuing to pay them in this way in the Excise department would be followed with all the good effects which we have pointed out.

A letter of the Receiver-general to the Secretary of the Excise, on the proposal of Mr. Abbott to introduce the system of double entry into his office, contains the following paragraph, expressing an opinion in favour of it:—

endix No. 18. 'All that it appears necessary for me to say is, that there would not be any 'difficulty in managing that part of the system which would belong to the Receiver-'general's department, namely, a cash-book in the form suggested by Mr. Abbott, 'if the Board should require it.'

As to the accounts which are kept in the office of the Accountant-general, Mr. Abbott's Report is full of instances of the multifarious and complicated character of them:—

endix No. 17. 'The accounts are kept by single entry,—clearly, upon an imperfect plan of 'single entry, if it be only stated that it is not uniform in every branch of the office. 'The proper order in which pecuniary transactions should be recorded is reversed; 'for the cash-book, instead of being the leading document, is secondary to other 'books of record. In proof that this defect pervades the whole department—that 'it is not confined to the chief office—let reference be made to page 29 and to speci-'mens No. 15 and 16, forms of the present cash-book and ledger in use by the collec-'tors. The consequence of this defect at the chief office is, that ledgers are multiplied 'without end, and to each of them a separate cash-book is assigned. Yet, whilst 'a cash-book and ledger, and distinct clerks to keep them, are to be found for 'almost every duty, (and in some instances more than one of each for a particular 'duty,) no general cash account, nor any condensing ledger is employed.'

We consider the fact of no fewer than 417 books being kept in the office of the Accountant-general as sufficient evidence in itself of an imperfect system. We set down the number at 417, the number stated by Mr. Abbott, and not
endix No. 18. denied by the Commissioners, notwithstanding the reason given by them for taking their number at 192, namely, that 'many of the books enumerated are 'only parts or divisions of the same book;' because it seems to be quite clear that this parting or dividing of books leads to all the inconveniences belonging to a number of books that are substantially distinct. But, even if the number were no greater than 192, this is quite sufficiently large to indicate an imperfect system of account. With respect to the justification which the Commissioners have produced for many of the books, namely, that they are kept for supplying finance accounts to Parliament, it may be observed, that books of this kind would not be wanted, if the general account-books of the department were kept on a proper plan; for then every kind of return could be readily made out by direct reference to these books.

With respect to the course which ought to be taken to reform this extremely defective system of accounts, we do not feel any considerable difficulty in deciding upon it.

The subject of official accounts has of late very much engaged public attention. On the recommendation of the Committee of Finance of 1828, a Commission was appointed by the Crown to inquire into the accounts of the public departments. In 1831, two Commissions were appointed; one of them to obtain information

in France with respect to the system pursued in keeping the public accounts of that kingdom, and the other to inquire into the public accounts at home. The superiority of that plan, which is known by the name of the 'Italian, or Mercantile system of Book-keeping,' for the accounts of public departments, as well as for mercantile accounts, is fully established in the reports of those two Commissions, and we therefore have no hesitation in recommending that this system should be introduced throughout the whole of the Excise department.

The following extract from one of these reports, namely, that on the Exchequer, dated the 8th of October, 1831, gives a full, and, at the same time, a clear and accurate description of this plan of accounts :—

'The peculiar excellency of what is denominated the mercantile system of 'book-keeping by double entry consists in the facility with which it embraces 'accounts, however complex, various, and extensive; giving to all their differences 'of detail a unity of result, and concentrating them at last in the most condensed 'shape, while it enables the examiner to trace them, without difficulty, to their 'remotest ramifications.

'In the initiatory or auxiliary books of account a correct system will admit of 'all the modifications suited to the particular service; but as soon as the principal 'or double-entry books take possession of the facts of an account, however intricate 'and varied, they become subjected to its general and harmonious law. Its 'machinery is employed to obtain an ultimate balance-sheet, which will present, 'in a concise, correct, and intelligible form, all the centralized facts of receipt on 'the one side, and of expenditure on the other, under their special heads. Of the 'efficiency of this system, the trading world, in its infinite variety of commerce and 'concerns, gives unanimous evidence. Into every well regulated manufactory,— 'into every extensive mercantile establishment, in every part of the civilized 'world,—it has gradually, but peremptorily forced its way. The revenues of no 'government have been safely administered,—the accounts of no government have 'been intelligibly kept,—the business of no government has been promptly and 'satisfactorily despatched—until the commercial system has been introduced, with 'its order and uniformity, into the different departments.

Report of Commissioners of Public Accounts on the Exchequer, dated 8th October, 183

'Several of the governments of Europe have adopted this method after repeated 'and vain attempts to accommodate, by other means, the dissimilar usages 'of their various public offices to one general system; and there is no instance 'of any government having abandoned the mercantile practice after having once 'employed it. On the contrary, every government that has introduced it has 'borne testimony to its adaptation to national concerns, and its complete efficiency 'for all fiscal and financial operations and records. It is the system adopted by 'the East India Company, both at home and in their dependencies abroad: and 'we need only refer to Mr. Bowring's Report on the Public Accounts of France 'for irresistible proofs of its value, practicability, comprehensiveness, clearness, 'and efficiency. Indeed, it appears from his statement, that a succession of 'ministers of finance have borne unanimous and cordial testimony to the excellent 'workings of the commercial system of accounts, in all the departments of 'government; that the objections originally suggested against it, by persons who 'had not attentively considered its bearings, on the ground of its not being adapted 'to public official accounts, have all given way before the evidence of its sufficiency 'and superiority.

'In the words of Count Chabrol (the late Minister of France), simplicity and 'rapidity, in the progress of the public accounts, have been accompanied with 'clearness and regularity of result. Incompleteness and delay have been succeeded 'by publicity and promptitude *.

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* Rapport au Roi sur l'Administration des Finances; Mai, 1830, p. 5.

Extract from the Report of the French Commission of Accounts, dated 25th April, 1828, to the Chamber of Deputies.

'One of the numerous advantages of applying the system of double entry to all the accounts of the 'public money, is the facility which this method affords to obtain quickly a complete guarantee of the 'correctness of all the results which are shewn by the several balances. All these balances grow one 'from the other and control each other: as they always appear under two opposite statements, their 'union should give the same sums; so that after this general proof of the correctness of the whole, 'a slight examination of the details is sufficient to secure complete satisfaction as to the correctness 'of all the parts.'

'The system of accounts, as adopted in France, has afforded perfect security 'against default and dilapidation; it has brought with it savings of expense to the 'amount of several millions sterling per annum; it has diminished the labours 'and anxieties of the public servants, and has again and again been eulogized, after 'elaborate and detailed examination, by statesmen of all parties in both houses of 'the French legislature. Opposed to such facts, and to the admitted experience 'of the whole commercial world, we do not conceive the opinions hostile to this 'system of accounts have any considerable weight.'

The following observations of Mr. Abbott on the mercantile system of book-keeping are deserving of attention:—

pendix No. 17.

'After the observations made in the preceding pages, on the various schemes of 'account co-existing in the Excise department, all of them clearly originated 'by individuals unacquainted with the science of accounts, it would be useless to 'extend objurgatory remarks upon the existing system any further, as indirect 'prefatory recommendations to the best system yet discovered—the Italian me-'thod of book-keeping,—the system which pervades every merchant's counting-'house—is adopted in every public company of any importance—and is finding its 'way into mercantile establishments of humbler grades in this country—is precisely 'that which has been demonstrated by Dr. Bowring, in his Report on the Public 'Accounts of France, as the system in operation in the government departments of 'that country. A single principle, most concisely expressed in a note to the fourth 'page of the Report alluded to, embraces, with its explanation, the outline or 'fundamental rule of double entry, which, followed with accuracy in any subject of 'account, cannot fail to develop a clear and comprehensive view of the true result. 'Dr. Bowring says:—"In the public accounts of France a very important prin-'"ciple is uniformly observed; the accounts present all the facts of receipt and '"disbursement. To subtract one sum from another, and give the net proceeds '"is never allowed. Facts of the same character are represented by addition; '"facts of different characters by opposition: but the result of two different species '"of facts can never be represented by the quotient, or difference between the two." 'It is important to remark, that facts only are here spoken of: the idea of avoiding 'fictitious entries is not even hinted at. But as it has been shewn that entries so 'characterized find their way perpetually into the accounts of every Government 'department in this country, it may be well to quote, in confirmation of Dr. 'Bowring's exposition, the old proposition of book-keeping:—

'Record nothing but facts.
'Record facts under their date of occurrence.
'Record them under their proper heads of account.

'If facts only be recorded, all the facts must eventually be recorded; for if any are 'omitted, a balance cannot be arrived at, in which dilemma the omitted facts must be 'ascertained, and added to those previously recorded. For example, suppose certain 'facts to be recorded on the debit and credit sides of an account, and a certain 'residuum (we will assume it to be cash in hand) to be clearly ascertained; unless 'that sum of cash forms a perfect balance of the two sides of the account, it is 'obvious that some component item of the account has been omitted; the balance—'that is, the sum required either on the debit or credit side to make the two equal 'in amount, and which balance, in Government accounts, should be the cash in hand 'at the period of stating the account—is the positive and only criterion by which 'to try the accuracy of all the previous detail.

'But the system of double entry is a perfect system, requiring perfect conformity 'and similarity in all its parts, like those crystals, which, if subdivided, exhibit in 'their diminished size the same figure which they assumed in their most extended 'form. Each distinct account must be conducted on one and the same principle, 'and each must be balanced by the one general rule; and until all are so balanced, 'and their separate results accurately transferred to the balance-sheet, a balance of 'that conclusive account cannot be arrived at.

'Each charge or discharge in books by double entry is proveable by a fact: in 'books kept by single entry, assertion without a mathematical proof must suffice. 'It is as possible to keep books accurately by single entry without a cash-book, as 'it is impossible to balance books by double entry without a cash-book: but the 'wide distinction is this, that books by single entry, and even supported by a cash-'book, may be made to balance, and yet be incorrect; whereas books by double

217

'entry, and to which a continuous cash account is appended, cannot fail of being 'correct when they do balance. The consequence is, that the responsible heads of 'public departments in this country, in most (may it not be said in all?) of 'which the accounts are kept by single entry, are compelled, for their own security, 'to multiply officers who shall check, re-examine, and control every sum to be 'disbursed before the principals will venture to affix their signatures to the smallest 'cash order. This precaution, necessary under so imperfect a system of account, 'entails an enormous cost upon the country; when, by the adoption of a good plan of 'account, at least half the expense of the present machinery could be avoided. But 'the amount to be so saved is not to be represented by the moiety of the annual cost 'of the present machinery; the system in use itself tends to mystify and keep out 'of view facts—"one fact is subtracted from another, and the result is shewn"— 'and it might be that the facts so concealed, were they developed, would strike 'conviction upon the mind of the unproductiveness of an impost, of the impolicy 'of a regulation, or of the irregularity of an agent: yet this defective system is 'pursued and upheld in a country in which the Italian method is practised by its 'merchants, and where that preferable method has been so repeatedly and publicly 'declared by competent judges to be as appropriate to the accounts of the Treasury 'as to those of the humblest contributor to the resources of the Government.'

In recommending to your Lordships this system of book-keeping for the Excise department, we feel that we incur no risk of being censured for proposing a rash, inconsiderate, and visionary plan; because its applicability to accounts of a public character has been fully proved by the experience of the successful use of it, for several years in France, (as shewn in the able Reports of Dr. Bowring,) in keeping the accounts of upwards of eighty millions sterling of annual revenue and expenditure. The plan has likewise been proved to be applicable to our own accounts, by the success of the introduction of it by the Lords of the Admiralty into the naval civil offices, and by the Commissioners of Woods and Forests into their department.

As it unavoidably will be a work of some difficulty to establish the mercantile system of book-keeping in so extensive a department as that of the Excise, and as every precaution should be taken to provide for the security of the revenue, whilst so great a change is in progress, we recommend that the first step should be to arrange the accounts of a past year in books of double entry. This, Mr. Abbott informs us, might be done in a complete manner by one superintending accountant, practically acquainted with the mercantile system and the business of the department, assisted by six clerks. The success of the undertaking depends so much on these accounts being properly managed, that we consider it very important that Mr. Abbott should be employed to perform this business.

If the course of proceeding we suggest were adopted, there would be no risk incurred in introducing the plan of double entry throughout the several branches of the department; and as the method of keeping books on this plan is easily learned, after the heads of account to be opened in the ledger have been determined on, no difficulty can arise in establishing the change of system. The course we suggest will afford a full explanation of all details with respect to keeping the Excise accounts by double entry: to attain such an explanation would not be possible by any other means, and therefore the Commissioners had no grounds for objecting to Mr. Abbott's proposal of double entry, because he had not explained these details in his Report.

Having thus described the nature of the mercantile system of book-keeping, and recommended that it should be introduced in the Excise department, we shall now shew in what manner it should be applied in each of the several branches of the department in which accounts are kept.

1. *Surveying Officers.*

The books which these officers keep are not strictly books of account: they are books of various forms, exhibiting the quantities of each article subject to duty and in distinct forms for each distinct duty; and they are necessarily full of technicalities peculiar to the trade of which they record the survey. They are so arranged as to contain accurate minutes of each trader's proceedings in the course of his manufacture.

The fitness therefore of these books, for the purposes for which they are used, forms a proper subject of a separate inquiry from that on which we are now engaged; namely, an inquiry into the proceedings by which the duties are brought to charge, and by which a control is exercised over the charging officers. At the same time these books are of very great importance in relation to the Excise accounts, and require to be noticed, because they contain the materials from which these accounts take their origin, namely, the records of the computations which the surveying officers make of the quantities of goods manufactured, and of the duties to be paid.

By these computations, the manufacturers of goods are made debtors to the Crown for the duties; and from that moment the business of account-keeping should commence, by the supervisor of every district keeping a personal account with each trader in books kept according to the mercantile system. At present a check-book only is used by the supervisor against the traders; but a regular account might easily be kept, by turning this check-book into a ledger, on the principle of double entry.

In London, a personal account is opened at the chief office with every trader who pays Excise duties, in which he is charged with the amount of duty shewn to be payable by him in each voucher.

2. *Collectors.*

The collector keeps several books, but one only by order of the Board, which is miscalled a ledger. Specimens of this book are given in the Appendix to Mr. Abbott's Report (No. 14 and 15).

Instead of the books which the collector now keeps, he should keep a cash-book and ledger in the mercantile form, as recommended by Mr. Abbott.

The abstract which is sent previous to each round by the supervisor to the collector should be posted to the debit side of the ledger, and the cash-book should be the initiative of the ledger as to the credit side. After each round, the collector should make a return to the several supervisors in his collection of the money received, that it may be entered in their ledgers to the credit of the traders.

3. *The Receiver-General.*

With respect to the books which ought to be kept by the Receiver-general Mr. Abbott makes the following suggestions:—

endix No. 17.

'All the twelve cash-books, together with the waste-book, would be superseded 'by the adoption of one principal and four subsidiary cash-books, of which 'specimens are appended (No. 16 to 20). The subsidiary books to be added up 'at the close of the day, and the aggregates of each column to be transferred into 'the principal cash-book, which would serve, instead of the distribution-paper, 'to acquaint the Board what funds may be at their command for transfer to the 'Exchequer.

'To each subsidiary cash-receipt book a separate clerk would be requisite; but 'the two subsidiary cash-payment books may be kept by one other individual. It is 'highly desirable to keep the receivers and the payer distinct, and in this opinion

'the chief clerk of the Receiver-general's branch appears to coincide. To take 'charge of the principal cash-book a fourth clerk would be required, whose duties in 'that respect would not commence until the close of the day, and therefore would 'admit of his entering in the bill-book the country remittances. Allowing that 'two principal clerks would be occupied in transacting the Bank and Exchequer 'business, and in supervising the conduct of their four inferiors, still four clerks 'out of ten might be spared, and eighty-one books be superseded by the use of 'nine in this office.

'The books recommended are—

1 Principal Cash-book*,
4 Subsidiary Cash-books,
1 Ticket Ledger,
1 Bill-receivable book,
1 Diary, or Bill-check book,
1 Bill-payable book.

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'The lists for,—

Salaries, Sales, Fines, Tradesmen,

'supplied quarterly by the Accountants, might be kept in guard-books, instead of 'being copied into books.'

4. *The Accountant-General.*

The following extract from Mr. Abbott's Report explains the plan which he proposes to substitute in the Accountant-general's office:—

'It cannot be expected that, in suggesting a plan of account by double entry for 'the Excise department, any thing like a drawing to scale will be attempted: the 'working plan must be fully set out by the individual who shall hereafter be 'entrusted to carry into operation the outline which will now be submitted. Appendix No. 1

'The distinguishing books of double entry are,—the cash-book, journal, and 'ledger. A continuous cash account has already been recommended in the third 'part of this Report, and specimens of the forms of it and four subsidiary cash-'books, to be kept in the office of the Receiver-general, are given in the Appendix, 'No. 16—20. The other two books essential to double-entry are the journal and 'ledger. But the book-keeper, to whose care the journal and ledger are to be 'confided, must be made acquainted with every—the most minute—component 'of the annual aggregates of charge, receipt, and disbursement, of which full 'information is proposed to be afforded to him by the following means:—

'A copy of the daily cash receipts and payments to be sent to the book-keeper 'by the Receiver-general after the Auditor shall have certified their correctness. 'This account will afford sufficient detail of all monies received for duties and 'miscellaneous receipts, as well as of every payment made, in London. The 'quantities and sums charged for duty, both in London and the country, and the 'payments made in the country, must be derived from other sources. To afford 'these classes of information, forms of returns, Nos. 12 and 13 in the Appendix, 'have been proposed; the periodical addition of which will give the results, for 'the time, of the several items of account, of charge, receipt and disbursement, to 'which the subsidiary ledgers relate. In all probability, it will be found expedient 'in practice to prepare these returns from account-current abstract-books: if so, 'three books will be required; one for London duties charged, another for 'country duties charged and received, and a third for country disbursements. 'These books, in form, will be much the same as specimen No. 13. From such 'materials the book-keeper will be enabled to raise heads of account in the grand 'ledger for each duty and each separate rate of duty: the debit sides of which 'accounts will exhibit the quantities and amount of duty charged for any specific 'article in any period; the credit sides of such accounts will discharge the duties 'charged per contra, to the extent of the cash received; and the difference between 'the two sides will at all times shew the amount of arrears, due or not due, lost 'by defalcations, or not in course of collection. For each character of drawback

* See Specimens in the Appendix, No. 16—20.

'a distinct account should be raised in the grand ledger, to shew, at any period, the 'aggregate of quantities and of payments made upon exciseable articles exported: 'this will be effected by a debit to cash; and, at the end of the year, that sum will 'be closed by crediting the drawback by the article on which drawback has been 'paid. All disbursements to be classified under as many heads of account as pos- 'sible, with the view to afford the greatest opportunity to the Lords of the Treasury 'and to the Board to become acquainted with the character in detail of the expen- 'diture, in order to control and curtail it.

'The systems of business and accounts, which the preceding observations are 'intended to recommend, may be summed up in a few words; and first, as to the 'organization of the department.

'The Commissioners would be the controlling head; but they would be relieved of 'the executive duties which they now discharge; they would not have any thing to 'do with the cash departments, or with the indorsement of bills of exchange, and 'consequently would not be the accounting parties to the Crown.

'The Receiver-general would, in fact, be the accounting party for all monies 'actually received or paid by the chief office; but the detail of accounts, the 'receipts, and payments by sub-agents (collectors), would be kept by the Account- 'ants, who would furnish the annual statement to the Treasury for Parliament.

'When the accounts shall be recorded upon the system of double entry, the cash- 'balance in the hands of the Receiver-general, at the close of the year, is to form 'the true keystone and test of the correctness of the balance-sheet to be prepared 'by the Accountants; which cash-balance, be it observed, will have been authen- 'ticated, as well as the items of discharge controlled, by the Auditor.

'The necessity (if any has existed) for the departments of the Comptroller- 'general, and the Comptroller of Cash, will be entirely removed.

'Under the new system of account the surveying officer will raise, record, and 'and return the charge against the trader, as at present, except that the returns 'will be made in a more condensed, and, at the same time, in a more perspicuous 'form. The collector, so long as his office is continued, will, on improved forms, 'make returns of the payments received in discharge of duties. The cash-book and 'ledger to be kept by each collector, to be on an improved plan, and in accordance 'with double entry. The returns to the chief office, of both charge and discharge, 'not to be there copied into registers or abstracts as at present, but to be preserved '(after examination) in guard-books, for reference by the bookkeeper in framing 'his journal; which it may be found convenient to do by first dissecting certain 'of them in three accounts-current books. When the charge is ascertained, each 'distinct head of duty will be debited to "consolidated duties." Malt, for ex- 'ample, will be made *Dr.* to "consolidated duties" for the aggregate of duty 'charged in the round; and when money is received on account of malt-duty, 'then "cash" will be debited to "malt," and "malt" will have credit for the sum 'received. At the end of the year the balance of malt-account will be a deficient 'credit; consisting of arrears, either of duty lost by the failure of the party ac- 'countable, or of duty not in course of payment by the maltster. The two items of '"lost arrears" and "duty not due," will be passed; the first, to the debit of '"consolidated duties," and the second, to the account of "malt" for the ensuing 'year. The balance of "consolidated duties" will be the gross amount of duty, 'of every kind, collected within the year. A separate drawback account for each 'article being raised, the annual aggregate of each will, at the end of the year, be 'written off to the debit of consolidated duties accounts. Auctions and licences to 'be treated in the same way as duties; that is, by subdividing and keeping them 'distinct in the first instance, but condensing them by a general account in the 'manner above described, at the close of the year.

'The plan, thus briefly described, has nevertheless been well considered in all 'its bearings, as the specimens in the Appendix will, it is hoped, evince some 'proof; and it is satisfactory to state, that several gentlemen in the department, 'to whom those specimens have been separately shewn, have expressed opinions 'favourable to their practicability and beneficial tendency.

'It is impossible to decide, without actual experiment, precisely how many books 'this system altogether will require; but it is morally certain that a tenth part, at 'most, of the number now in use will suffice.'

The following are additional instances of deviations, to those already mentioned in this Report, from a proper system of accounts:—

The money received from fees, called export-fees, is applied in paying salaries, and the surplus only, according to Mr. Abbott, is entered in the annual accounts; so that nearly £800 a year of the charges of management is thus kept out of sight.

The produce of the sales of old stores is not given in the annual returns made to the Treasury and Parliament. It is invested in Exchequer bills, to form a fund, at the disposal of the Commissioners, for pensions. There are now twelve pensioners, who receive about £200 a year.

The principle on which these two last proceedings are founded is so extremely objectionable, that care should be taken to have the whole produce of the export fees and sales of old stores brought regularly into the accounts of the Accountant-general, and into the annual accounts.

It appears by the Report of the Commissioners, on their establishment, that the periodical accounts of incidental payments are made up in the branch of the office of the Secretary to the Board, called the Correspondent's office. This arrangement is so obviously wrong, that it is unnecessary to say more respecting it than express our opinion that those accounts ought to be transferred to the office of the Accountant-general.

In the same Report it is stated, that the junior clerk of the Solicitor's office keeps all the official accounts, and makes, under the direction of the Solicitor, the several disbursements incidental to the management of the office. This practice of making each office of the Excise department an office of pecuniary responsibility and account prevails thoughout all its branches; but instead of this, it ought to be so arranged, that no money should be received or paid within the limits of the chief office, except by the Receiver-general. If money is to be received on account of any branch of the department, the branch should draw up a voucher and describe in it the sum to be received and for what purpose, and this should be sent to the Receiver-general as his authority for receiving the money. If money is to be paid by any branch, the branch should give an order on the Receiver-general for the payment of it, and describe in it the purpose for which it is to be paid. For want of an arrangement of this kind, the warehouse-keeper is an officer who receives money for the sales of seized goods, for compromises for fines, and for sales of re-distilled spirits, and he makes all incidental disbursements in the management of his office. In consequence of his performing these duties, which do not properly belong to his office, he is subject to a considerable degree of pecuniary responsibility, and obliged to keep various accounts.

In order to put an end to the existing anomaly of having the Irish accounts subject to one plan of control, while the accounts of the rest of the United Kingdom are subject to another, the accounts of the Irish collections, and the orders of the Commissioners for disbursements in Ireland, should be brought under the examination of the Auditor of Excise.

If the several alterations be adopted which we have proposed to your Lordships in this Report, the general result will be as follows:—

1st. The Commissioners of Excise will be divested of the character of public accountants.

2dly. The office and establishment of the Comptroller-general will be abolished.

3dly. The office and establishment of the Comptroller of Cash will be abolished.

4thly. The office of Auditor of Excise will be reformed and made efficient, and the establishment of it reduced.

5thly. The accounts of the Excise will be finally audited by the Auditors of Public Accounts.

6thly. The Excise accounts will be kept, according to the mercantile system of book-keeping, in the office of the Accountant-general.

Appendix No. 3.

We have not failed to bestow attention upon the statement of the Commissioners in their Report, dated 6th December, 1833, respecting the loss which the revenue of Excise has sustained under the existing plan of keeping the accounts. The intention of the Commissioners in making this statement has no doubt been to impress a belief that this is the whole loss which has actually taken place; but we regard it only as the loss which is known to have taken place: for we are by no means of opinion, seeing what the system of accounts is, and has been, that losses may not have happened, and those to a great amount, which have never been discovered. But even if no such losses have occurred, we beg to observe that, in deciding upon a proper system of accounts for fifteen millions of revenue*, attention should be paid not only to the security which the system provides, but to the expense also which it incurs. In both these respects we are of opinion that the existing system of Excise accounts is inferior to the mercantile system; and while the Commissioners refer to the past success of their own plan as to security, we are also able to refer to experience, by pointing out the complete success which has accompanied the introduction of the mercantile system of keeping public accounts wherever it has been tried. With regard to expense, the necessity, which is laid down by the Commissioners and the acting Comptroller-general, of having a double check by duplicate books, is one instance, amongst many that exist, of the great saving which would be effected by keeping all the Excise accounts on the mercantile system.

At present the expense incurred for salaries in the branches of the Excise department connected with the accounts is as follows:—

	£.	s.	d.
Accountant's Office	13,910	0	0
Receiver-General's Office	3,780	0	0
Comptrollers of Cash Office	986	10	0
Comptroller-General's Office	4,400	0	0
Auditor's Office	1,800	0	0
Total	£24,876	10	0

The following is the estimate of the reductions which may be made, according to Mr. Abbott's Report:—

	£.	s.	d.
Forty-seven Officers and Clerks in the Accountant's Office	9,010	0	0
Four Clerks in Receiver-General's Office	480	0	0
The whole of the Comptroller of Cash's Office	986	10	0
Ditto . . . Comptroller-General's Office	4,400	0	0
Four Clerks in the Auditor's Office	380	0	0
Total Amount of reduction	£15,256	10	0

The amount, however, of this saving will be diminished by the expense which will be incurred by submitting the Excise accounts to the Auditors of Public Accounts; but if the course we have proposed, with respect to the final audit of these accounts, be pursued, this new expense will not exceed a few hundred pounds a-year.

It has occurred to us, in the course of this inquiry, that a considerable reduction of expense might be effected by a new arrangement of the number and extent of the Excise collections, districts, and divisions of the United Kingdom; but we think it better to postpone the consideration of this subject until we make our Report upon the general establishment of the Excise.

* The Tea duty, which produces a revenue of nearly three millions and a half, has been transferred to the Customs.

Notwithstanding we have proposed to establish a more efficient control on the part of the Treasury over the management of the Excise revenue, and also to add the control of the Auditors of Public Accounts, we are of opinion that further measures are necessary to secure complete protection to the public against the misapplication of any part of this revenue.

In the year 1833 the sum of £1,078,902 was paid by the Commissioners of Excise for 'charges of collection,' and the sum of £121,109 for 'payments other than charges of collection.'

The means of paying these sums was obtained by stopping the amount of them out of the gross revenue 'in its progress to the Exchequer.'

The following account, shewing the details of the charges of collection in the year 1833, makes it evident that they afford many opportunities of making a lavish use of the public money.

AN ACCOUNT of the Charges of Collection of the Excise Revenue of GREAT BRITAIN, in the Year ended 5th January, 1834.

CIVIL DEPARTMENT.	£.	s.	d.	£.	s.	d.
Salaries and Allowances:						
Salaries to Officers on the Establishment	637,942	5	1¼			
Salaries to Incidental Officers	23,495	5	9			
Salaries and Allowances, temporary	14,887	6	10¼			
				676,324	17	8½
Day-Pay to Weighers, Watchmen, Tidewaiters, Watermen, Sitters and Boatmen	..	.	.	2,011	19	5
Allowances for Special Services and Travelling Charges	13,715	3	9			
Sitting Expenses of the Country Officers at the several places where the duties are collected	8,835	6	0			
				22,550	9	9
Tradesmen's Bills, &c.:						
Buildings, and Repairs of Buildings	2,587	6	7			
Coals and Candles	1,538	15	0¾			
Printing Permits and Paper Labels	2,420	14	2½			
Other Bills	4,429	18	1¼			
				10,976	13	11½
Rent of Offices, Rates, Taxes, and Tithes	..	.	.	9,935	8	11
Law Charges	..	.	.	5,961	6	4¼
Stationery, Postage, &c.:						
Stationery	3,069	1	3¼			
Postage	17,551	13	10¾			
Carriage, Ferriage, &c.	7,865	2	8¼			
				28,485	17	10¼
Superannuation or Retiring Allowances	82,659	19	8½			
Ditto, ditto, to Irish Officers residing in England	1,012	2	1			
Compensation Allowances upon Abolition of Office, per Act 3 Geo. 4, c. 113	10,688	19	10			
Ditto, ditto, to Irish Officers residing in England	2,405	3	0½			
Incidents, being Allowances to superannuated worn-out inferior Officers of Excise, per Act 52 Geo. 3, c. 81 and c. 82	382	13	2			
Allowances for Offices abolished	1,786	14	7½			
Gratuities and Compensations	555	13	8			
				99,491	6	1½
Other Payments:						
Incidental Charges on passing the Accounts of the Receiver-General	2,722	6	0			
Pensions to Officers and Seamen of Cruizers	312	9	1			
Pensions to Widows and Children	690	12	6			
Sheriff's Poundage	1,169	9	9			
Short-hand Notes of Exchequer Trials	177	3	0			
Allowances to Crown Prisoners	246	3	3½			
Rewards for the detention of Smugglers, for Informations, &c.	823	10	6			
Housekeeper's Expenses	262	16	1½			
Fees paid to Officers of the Exchequer and Pipe, per Treasury Warrant	2,309	17	11			
Removal of Country Officers	3,936	8	0¾			
Payments on account of Sales, being the Officers' Shares, Expenses, &c.	14,607	13	2			
				27,257	9	4¾
Carried forward £				882,995	9	5¾

	£. s. d.	£. s. d.
Brought forward		882,995 9 5¾
Expenses incurred on unproductive Seizures and Searchers	388 17 0	
Stamps for the use of the Revenue	2,170 4 11	
Medical Aid	10 14 0	
Miscellaneous Payments	191 14 4	
		2,761 10 3
Total Expenses of Civil Department		885,756 19 8¾
CRUIZERS.		
Salaries, Pay, and Allowances to Commanders, Mates, and Mariners of Cruizers		2,519 17 3
Victualling Stores, &c.:		
Victualling, Fire and Candles	2,193 12 5½	
Building and purchasing Cruizers and Boats	566 0 11	
Repairs and other Expenses for Cruizers and Boats, and Carriage of Stores	129 15 6½	
Surgeons and Medical Bills	7 5 10	
		2,896 14 9
Miscellaneous Charges		220 11 1½
Total Expense of Cruizers	£	5,637 3 1½
Totals brought forward:		
Civil Department		885,756 19 8¾
Cruizers		5,637 3 1½
Total Charges of Collection on the Excise Revenue of Great Britain	£	891,395 2 10

An Account of the Charges of Collection of the Excise Revenue of Ireland, in the Year ended 5th January, 1834.

CIVIL DEPARTMENT.	£. s. d.	£. s. d.
Salaries and Allowances:		
Salaries to Officers on the Establishment	77,117 18 1	
Salaries to Incidental Officers	4,237 6 5¼	
		81,355 4 6¼
Day-Pay and Temporary Allowances:		
Allowances for Special Services and Travelling Charges	545 4 8	
Sitting Expenses of the Country Officers at the several places where the Duties are collected	1,334 8 0	
		1,879 12 8
Tradesmen's Bills:		
Buildings and Repairs of Buildings	815 7 3	
Coals and Candles	536 17 1¾	
Other Bills	75 13 0	
		1,427 17 4¾
Rent of Excise Offices, Warehouses, &c., Rates and Taxes		4,690 17 0¾
Law Charges		6,822 7 9¾
Stationery, Postage, &c.:		
Stationery	125 6 7	
Postage	2,308 3 1	
Carriage of Parcels	799 4 4	
		3,232 14 0
Superannuation Allowances		17,037 14 1½
Allowances for Offices abolished		20,614 3 8¼
Other Payments:		
Medical Expenses	37 0 0	
Housekeeper's Expenses	433 3 4	
Pensions to Widows and Children	1,176 9 11¾	
Expenses attending the Revenue Police	35,010 16 11	
Expenses for suppressing illicit Distillation	1,074 0 6¾	
Removal of Country Officers	877 13 10¾	
Payments on account of Seizures, being the Officers' Share and Expenses, &c.	8,073 6 2	
Stamps for the use of the Revenue	1 15 11	
Charity Pensions	1,536 1 10¾	
Allowance to Crown Prisoners	93 11 0	
		48,313 19 8
	£	187,506 17 4½
Charges of Collection of the Excise Revenue of Great Britain		891,395 2 10
Ditto ditto Ireland		187,506 17 4½
	£	1,078,902 0 2½

The following are accounts of payments out of the gross Excise revenue in 1833 'other than charges of collection:'—

AN ACCOUNT of Payments out of the Excise Revenue of GREAT BRITAIN in its progress to the Exchequer, other than Charges of Collection, for the Year ended 5th January, 1834.

	£. s. d.	£. s. d.
Salaries to Inspectors of Corn Returns		5,745 9 4
Pensions, viz.:		
Duke of Grafton	9,000 0 0	
Earl Cowper	2,000 0 0	
Assignees of the late Charles Boone, Esq., Moiety of the Earl Bath's Pension	1,500 0 0	
		12,500 0 0
Salaries and Incidents of the White Herring Fishery Board, per Treasury Warrants	11,500 0 0	
To the Commissioners of the Fishery Board under the Act 5 Geo. 4, c. 64, for building certain Piers and Quays, and for Repairs of Boats of Poor Fishermen	2,807 4 0	
		14,307 4 0
To the Lagan Company, as a Compensation for certain Duties of Excise, formerly levied within the Districts of the Lagan Canal in Ireland		3,333 18 5½
Interest, &c. paid to Country Bankers on Sums advanced by them to enable the Collector to meet demands for Naval and Military Half-Pay and Pensions, in cases in which the Excise Receipt was not sufficiently adequate		15 15 11
Paid for Allowances to the late Officers of the Tax Department in Ireland		84 12 2½
Payments by virtue of Warrants of the Barons of Exchequer in Scotland towards the support of the Civil Government of that Country; Payments in terms of the Treaty of the Union and various Acts of Parliament:		
Salaries and Allowances to the Keeper of the Privy Seal, and Sheriffs' and Steward's Depute, and their Substitutes	32,228 6 2	
Annuity and Charges of Management payable to the Equivalent Company in virtue of Royal Sign Manual	10,600 0 0	
The Commissioners and Trustees for Improving Fisheries and Manufactures, being one Year's Annuity, due 5th July, 1833	2,000 0 0	
Their late Majesties' Hereditary and Temporary Revenues of Excise, paid to the Receiver-General of Crown Rents, in virtue of Treasury Minute of 17th December, 1811, viz.:		
George Third. £309 15 1		
George Fourth 228 10 7		
	538 5 8	
		45,366 11 10
	£	81,353 11 9

AN ACCOUNT of the Payments out of the Excise Revenue of IRELAND in its Progress to the Exchequer, other than Charges of Collection, for the Year ended 5th January, 1834.

	£. s. d.	£. s. d.
Fortification Payments		1,438 14 7
Expenses of removing Convicts	2,119 9 5½	
Salaries to Process-Server	8,488 11 6	
Payments under the Population Act	16,033 1 10	
		26,641 2 9½
Paid for Allowances to the late Officers of the Tax-Office in Ireland over and above the Arrears of Duty collected		11,676 7 1
	£	39,756 4 5½
Other Payments in Great Britain		81,353 11 9
Ditto in Ireland		39,756 4 5½
Total	£	121,109 16 2½

The other revenue departments are allowed to defray the charges of collection and make other payments, in the same way as the Excise, namely, by retaining

part of the gross revenue 'in its progress to the Exchequer.' The consequence is that four millions and a half a year of the produce of the taxes are not paid into the Exchequer, contrary to the great principle of the Constitution, which requires that the Exchequer should possess the means of securing the legal appropriation of the money levied on the public. But this it cannot do without having the whole of it, in the first instance, placed under its custody.

The Commissioners of Public Accounts of 1831, in their Report on the Exchequer, express their opinion, upon the expediency of having the whole of the gross revenue paid into the Exchequer, in the following terms:—

Report of Commissioners of Public Accounts on the Exchequer, 1831.

'To accomplish with perfect security and efficiency these objects of safe custody, 'legal appropriation and record, it is obviously necessary that all public monies what-'ever should, in the first instance, be paid into the Exchequer.

'But it appears from the accounts laid before Parliament, that the whole amount 'of the public income is not so paid, but that amounts derived from divers sources 'of revenue are received and disbursed without the intervention of this institution, 'or being in any way submitted to its control. It is also certain that a considerable 'sum, arising from taxes and other matters, are deducted from the gross receipts, 'and retained and expended by several departments, which only account to the 'Exchequer for the net amount after such deductions. We think this practice 'should be discontinued; and we recommend that the gross receipts of public 'money, whether arising from taxes in each part of the United Kingdom; from the 'income or sale of crown property under the administration of the Woods and 'Forests; from the sale of old naval, ordnance, or other stores; from unclaimed 'dividends, unclaimed prize-money, deductions from pensions, loans on Exchequer 'bills, or from any other sources, should be placed, without deduction, in the cus-'tody of the Exchequer, and be accounted for to Parliament, whose authority should 'be necessary for the appropriation of the whole.

'We feel this principle to be one of paramount importance for the security of 'the public money, in the two great branches of receipt and expenditure. We 'think that no portion of the public treasure should be arrested, on any plea or pre-'tence whatever, on its way to the Exchequer, and that no portion of it should be 'issued from the Exchequer, without previous Parliamentary sanction.

'Your Lordships will perceive that a really efficient and complete control can be 'introduced into the different departments of the public service only by the adoption 'and establishment of the principle we recommend—a principle which we believe 'to be the necessary preliminary to all satisfactory financial reform; by which 'means not only will the whole of the public treasures be made available for the 'public service, but the expense of collection will appear as a part of the public 'expenditure, and be consequently placed immediately under legislative and official 'control.

'We may refer to the satisfactory effects which have been produced by the intro-'duction of such a regulation into the administration of the public finances of France, 'in justification and support of our opinion on this essential point; if difficulties 'should occur, or objections be started from peculiar circumstances, as to the 'immediate application of this rule in all cases, it appears essential to recognize the 'important principle on which it is founded, and to urge upon your Lordships the 'policy of admitting the smallest possible number of exceptions to its application, 'and of allowing those exceptions to continue for the shortest possible period. We 'feel confident that a short experience of this improvement will soon remove the 'impediments which may at first be opposed to its adoption*.'

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* A regulation of this character was introduced in France by an Ordinance of the 14th September, 1822, and appears to have been eminently beneficial in its operation. It provides, that under no circumstances can any branch of administration receive, or dispose of, any other funds than those which have been voted for its service by legislative authority. That in case of any sale of public property, the proceeds of such sale shall be paid into the Treasury, and shall not be at the disposal of the department to which the property belonged. In order to accomplish this object, it decrees that the presence and sanction of an officer of the Treasury shall be necessary for effecting any such sale; and it prescribes the form under which the sale must be conducted. It declares, as a general principle, that all money received from the public shall go to the Treasury, and be accounted for as a portion of the public revenue. The circulars of the different administrations also direct, that the amount of no sale of stores or other public property,—in a word, no payments of any description shall be received by any department, to be disposed of by that or any other department, unless it form part of the credit granted by the legislature.—See Mr. Bowring's First Report, pp. 8, 9.

As we entertain no doubt of the soundness of the opinions expressed by the Commissioners, or of the great importance of their recommendation being carried into effect, of having 'all public monies whatever paid into the Exchequer,' we have thought it right not to close this Report without referring to it.

If, in compliance with this recommendation, the gross Excise revenue shall be paid into the Exchequer, it will be necessary for the Commissioners to send annually estimates to the Treasury, for the purpose of their being laid before Parliament, of the sums which will be wanted for disbursements for charges of collection.

The following course of proceeding will then be necessary in order to provide the Commissioners with the means of paying these charges:—

An officer to be appointed to act as Paymaster of all the expenses of the department. To have an account at the Bank of England.

The Commissioners to send to the Treasury before the expiration of each quarter an estimate for the money they will want for the approaching quarter.

The estimate to refer to, and be justified in each particular by the estimates voted by Parliament.

The Treasury, after examining the quarterly estimate of the Commissioners, and finding that it is in conformity with the estimates voted by Parliament, to issue a warrant to the Exchequer to give credit to the Paymaster of Excise at the Bank of England for the sum required.

The Commissioners to send to each collector a draft on the Paymaster for the money to be paid by him on each round, and to send to the Receiver-general a draft on the Paymaster for the money to be paid weekly in London.

The collectors to make use of the money they receive for duties, to make payments, and to remit the Commissioners' drafts on the Paymaster to the Receiver-general as cash, to be lodged by him at the Bank. The Receiver-general to make use of the money he receives for duties to make payments; and to lodge the Commissioners' drafts on the Paymaster as cash with the Bank.

The Bank to give credit for the drafts so lodged to the account of the Receiver-general, and to debit the account of the Paymaster for the amount of them.

By these means the whole of the gross revenue will appear in the account of the receipts of the Receiver-general, and be paid over by him to the Exchequer.

As the Paymaster, by this arrangement, will not personally receive or pay money, and as the whole of the business of his office will consist in keeping an account, which in point of fact will be a copy of his account with the Bank of England, the Receiver-general may be appointed to act as the Paymaster. In this way the new arrangement may be carried into execution with very little additional expense and difficulty, if proper books of accounts be introduced.

Some alterations will be required, on the adoption of this plan, in the regulations which have been proposed in this Report, for the general administration of the business of the accounts of the Excise revenue, but they may be easily arranged.

With respect to the payments made by the Commissioners for purposes 'other than charges of collection,' out of the gross revenue 'in its progress to the Exchequer,' it is obvious, from reading the accounts of those payments, that they have no connection whatever with the Excise. There are numerous objections to continuing the practice of bringing the disbursements for these purposes into the Excise accounts:—1st. That of imposing on a department which has so much to do in managing its own proper business, the task of performing duties that do not belong to it. 2dly. That of taking such an amount of the annual expenditure as £121,109 out of the regular course of making payments for public services, and

consequently out of the regular course of control. 3dly. That of complicating the accounts of the Excise with the great number of entries and vouchers, and the great extent of examination and audit to which such numerous and various disbursements lead.

The pensions of the Duke of Grafton, Earl Cowper, and Charles Boone, Esq., should be paid in the same way that other pensions are paid. The disbursements should be made under some new and more suitable arrangement for the White Herring Fisheries; for compensation to the Lagan Navigation; for fortifications; for salaries to process-servers; for payments under the Irish Population Act; and for payments for the support of the Civil Government in Scotland.

The accommodation which is now derived from making use of the money in the hands of the Excise collectors may still be taken advantage of for these disbursements. All that would be necessary for this purpose, if they were no longer to be brought into the Excise accounts, would be the arranging of some mode of repayment, on the same plan as that which is now acted upon with respect to repayments for naval and military pensions.

In concluding this Report, we beg to represent to your Lordships, that with respect to the opinions we have given on the various important questions which have necessarily come under discussion, we have been guided by an anxious desire to provide for the perfect security of the Excise revenue; having, however, always in view the obtaining of this object at as little expense as possible to the public.

The measures we have recommended for the security of the revenue, are—an efficient and simple plan of keeping accounts; a control on the part of the Accountant-general, by means of the accounts, over the Collectors and Receiver-general; a further control over these officers by the Auditor of Excise; a control by the Treasury through the Auditor over the disbursements ordered by the Commissioners; a control over the whole department, and also over the Treasury, by the Auditors of Public Accounts; and, finally, we have suggested the expediency of a Parliamentary control by requiring that no disbursements shall be made unless they shall have been voted on estimates.

With regard to the expense which these measures will incur, in comparison with the expense now incurred, we have been able to shew that there is reason to expect that it will be considerably less than it now is.

In recommending so much change in the several branches of the Excise department, connected with the keeping, control, and audit of the accounts, we have not been unmindful of the responsibility we incur; but we have the satisfaction of being able to place no inconsiderable degree of confidence in the correctness of our views, in consequence of the conformity, to a great extent, between them and the suggestions contained in the minute which your Lordships communicated to us, as the ground-work for a general reform in the existing system of Excise accounts.

HENRY PARNELL.
HENRY BERENS.
HENRY L. WICKHAM.

Office of Excise Inquiry,
5, *Whitehall Place,*
23*d December,* 1834.

LIST OF APPENDIX

TO

The Eleventh Report of the Commissioners of Excise Inquiry.

ACCOUNTS.

REPORTS, PAPERS, &c.

No. 1. A detailed statement of the mode in which the revenue, under the management of the Commissioners of Excise, is, after its final collection, remitted and paid into the Exchequer.

No. 2. Copy of Treasury minute of the 26th February, 1833, upon the system pursued in the Excise department, for the keeping the comptrol and audit of the accounts of the Excise revenue.

No. 3. Report of the Commissioners of Excise, in reply to the Treasury minute of the 26th February, 1833; dated 6th December, 1833.

No. 4. Report of Mr. Rotton, acting comptroller general of Excise, also, in reply to the said Treasury minute of the 26th February, 1833; dated 15th January, 1834.

No. 5. Report of Mr. Rotton upon the subject of the 'attendance,' 'duties,' 'salaries,' &c., of his department; dated 18th February, 1831.

No. 6. Report of Mr. R. Vaughan Davis, auditor of Excise, upon the same subject; dated 12th February, 1831.

No. 7. A statement from the Board of Excise, showing to what extent the regulations relating to the control and audit of the Excise revenue of Great Britain, are applied to the Excise revenue of Ireland; dated 15th March, 1834.

No. 8. A statement from the Board of Excise, showing how the Excise revenue collected in Ireland is appropriated after having been paid into the Bank of Ireland, and how it is brought into the general Excise accounts; dated 3d June, 1834.

No. 9. Report of Mr. Rotton, acting comptroller general of Excise, upon the subject of the audit comptrol and appropriation of the Excise revenue collected in Ireland; dated 7th June, 1834.

No. 10. Report of Mr. R. Vaughan Davis, auditor of Excise, upon the same subject; dated 10th June, 1834.

No. 11. A statement from the Board of Excise, in reply to the inquiry, "Whether the Excise still pay the warrants of the Barons of the Scotch Exchequer, and if not, whether the Excise pay any thing for the Treasury in Scotland?" dated 12th June, 1834.

No. 12. Letter from R. B. Dean, Esq. chairman of the Board of Customs, inclosing a memorandum of the practice of the receiver general of that department, with respect to retaining money in his hands; dated 24th April, 1834.

No. 13. Letter from the secretary to the Board of Audit, transmitting a statement of the process of examination, which takes place in that office as to the revenue of the Board of Customs; dated 8th May, 1834.

No. 14. A statement of all the occasions on which it has occurred within the three years, ended 5th January, 1834, that the Excise department have been under the necessity of borrowing money from other departments, or elsewhere, in consequence of the insufficiency of the rest reserved to meet unexpected or special payments, specifying in each case the amount so borrowed, and for what purpose, and the department from which obtained; dated 14th June, 1834.

No. 15. Letter from the secretary to the Board of Excise, inclosing copy of report of Mr. Brooksbank, the paymaster of Chelsea pensioners, upon the subject of the payment of those pensions by the officers of Excise.

No. 16. Examination of Mr. John Dennis, chief clerk to the receiver general of Excise; dated 19th June, 1834.

No. 17. Report of Mr. Abbott on the Excise accounts; dated 31st December, 1833.

No. 18. Report of the Commissioners of Excise on the above Report of Mr. Abbott; dated 13th September, 1834.

No. 19. Further Report of Mr. Abbott; dated 10th November, 1834.

No. 20. Letter from Mr. Backhouse, enclosing answers to questions relating to his office of receiver general of Excise; dated 20th December, 1834.

APPENDIX TO THE ELEVENTH REPORT.

REPORTS, PAPERS, &c.

Appendix No. 1.

A Detailed Statement of the Mode in which the Revenue, under the Management of the Commissioners of Excise, is, after its final Collection, remitted and paid into the Exchequer; also describing and classifying the several Deductions and Payments made out of the Gross Produce of the same, the Authorities under which such Deductions or Payments are made in London or in the Country, and the Manner of making them.

No. 1.
Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

Treasury Chambers, 12th November, 1831.

Gentlemen,

The Commissioners of Public Accounts having requested to be furnished with a detailed statement of the mode in which payments of public money are made by the public departments at home and abroad.

I have it in command from the Lords Commissioners of his Majesty's Treasury, to desire you will prepare and transmit to the said Commissioners, under cover, to Sir Henry Parnell, at the War office, with the least possible delay, 'A detailed Statement of the Mode in which the Revenue, under your 'Management, is, after its first Collection, remitted and paid into the Exchequer; also describing and 'classifying the several Deductions and Payments made out of the Gross Produce of the same, the 'Authorities under which such Deductions or Payments are made in London or in the Country, and 'the Manner of making them.'

I am, Gentlemen, your obedient Servant,

To the Commissioners of Excise. T. Spring Rice.

A Detailed Statement, &c.

The several Boards of Excise in England, Scotland, and Ireland, having been consolidated, and the management of the Revenue, which had been previously under their separate control, transferred to the united Board, by the 4th Geo. 4. c. 23; and that Act having also conferred upon the general Commissioners all the powers and authorities belonging to the distinct establishments, great inconvenience was found to arise from the number, diversity, and complicated nature of the laws under which the duties of the Commissioners of Excise for the United Kingdom were to be discharged. It was therefore deemed advisable that one uniform system for the management of the whole of the Excise should, so far as it was practicable, be established; and for that purpose, that the several powers and provisions of the various laws necessary to the collection and management of this branch of the Revenue generally should be consolidated and brought together into one Act. This was effected by the 7th and 8th Geo. 4. c. 53, entitled, 'An Act to consolidate and amend the Laws relating to the Collection 'and Management of the Revenue of Excise, throughout Great Britain and Ireland,' and which was intended to contain all the general powers, provisions, and regulations, necessary for those purposes, and applicable to every duty of Excise. By this Act, as well as by patent, the Commissioners are entrusted with the collection and management of the whole of the revenue of Excise of the United Kingdom of Great Britain and Ireland, subject, however, in all things relating to the execution of their duty, to the authority, direction, and control of the Lords Commissioners of his Majesty's Treasury. They, the Commissioners of Excise, are also required, from time to time, to appoint such collectors, subordinate officers, accountants, clerks, and assistants, as to them shall seem requisite; and to allow and pay to the persons so appointed, and to any other person or persons for charges necessarily arising in the collection or management of the Excise, such money and allowances as shall be conformable to any rules or directions received from the Treasury for their guidance in that behalf: provided that the number of each description of officers and persons so to be appointed shall not, in any case, exceed the number fixed by general warrant or order from the Treasury.

4 Geo. 4. c. 23.

General powers of Commissioners.

Sec. 2.

Sec. 4.

The Commissioners are also required to collect all and every part of the revenue of Excise, and to keep separate and distinct accounts thereof respectively at the chief office of Excise in London. They are also to set forth, in such accounts, the amounts respectively charged and collected, and remaining in arrear, of each of such duties, and other parts respectively of the said Revenue; and of the several payments made or allowed by such Commissioners for or in respect of such duties and other parts of the said Revenue respectively; and of the expenses respectively of the collection or management of the Revenue of Excise; and of all other payments and expenses made or incurred on any other account whatsoever. And they are to render and furnish to the Lords of the Treasury such accounts, when and so often as the same shall be directed or required.

Sec. 46.

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

All collectors, receivers, or other persons throughout the United Kingdom entrusted with the collection of the Excise, are required to collect, pay, and remit the same, whether duties or any other sums of money, in such manner and form, and at such times, as the Commissioners of Excise shall order and direct. (See 45.)

Sec. 46.

And with respect to all money or bills which shall be paid or remitted to the Commissioners themselves at the chief office, they are to pay over to the receiver general of Excise every day, or in such other manner as the Treasury shall direct, all money, and indorse and deliver over to him all bills of exchange, &c., for the payment of money, which shall from time to time be collected or received by, or paid or transmitted to such Commissioners for or on account of the duties or revenue of Excise, except only the necessary charges paid of collecting, receiving, levying, managing, paying, and accounting for the same, and all other payments legally made thereout.

These are the principal provisions of the law describing the duties and powers of the Board, so far as relates to charging and collecting the revenue of Excise, making payments out of the gross receipt, and delivering over to the receiver general of Excise the balance which remains; and as it is the province of the Board to issue orders respecting the payment and collection of the revenue, for the guidance both of the persons by whom it is to be paid, and of their own officers by whom it is to be charged, received, and remitted, it is deemed expedient to commence with a summary of those regulations and the system of Excise accounts, previously to reporting upon the points specially mentioned in their lordships' order, as well that it may appear how far the measures adopted by the Board are calculated to secure the payment of the whole amount of revenue to which the Crown is entitled, as that some account of them will be found necessary to explain the statements to be submitted upon the several matters contained in their lordships' reference.

Sec. 25.
Sec. 45.

The business of the Excise department in the United Kingdom, exclusive of the cities of London and Westminster, the borough of Southwark, and a few adjoining parishes, which are comprehended within the limits of the chief office, is laid out into ninety-two collections, viz.:—

	COLLECTIONS.
England	55
Scotland	16
Ireland	21
	92

in each of which there is a collector.

Collections are divided into *Districts*, varying in number from two to eight, each District being under the charge of a supervisor; and

Districts are subdivided into *Divisions* or *Footwalks*, and *Rides*, varying in number from three to twelve, according to the number of traders, the magnitude and importance of the business which they carry on, and the extent of country to be surveyed.

The duties are ascertained and charged at the places where the goods are manufactured, every person, other than auctioneers, carrying on any trade or business subject to Excise regulations or duty, being required by law, previously to commencing his business, to make entry with the officer within whose survey it is to be carried on, of the place in which it is to be conducted, and of the utensils or machinery to be used in its process. The entry is authority to the officer to commence his survey of the trader. The officer is required by his instructions to visit the respective traders within stated intervals, which, in the case of growing duty, traders are so calculated that no operation can be commenced and ended without his having an opportunity of examining the materials in process of manufacture, and of ascertaining the quantities chargeable with duty. He is to record, in his survey books, on each visit, the state of the trader's stock, or the condition of his operations, if he be a manufacturer, and to enter therein the quantities of the manufactured articles then liable to be charged with duty, and to charge the same accordingly: also to enter in a book or paper, kept upon the premises of the trader, the day and hour at which the survey is made, and the particulars of each charge. The officer is also required, periodically, to make a return to the Commissioners of these charges, which return is binding upon the trader, who can discharge himself therefrom only by payment of the money, or by obtaining a warrant under the hands and seals of two justices of the peace, or three Commissioners of Excise acting judicially, exonerating him either from the entire amount, or from that part thereof to which there may be legal objections.

The supervisor is required to visit all the stations of officers in his district at uncertain times, and as often as the extent of his business will allow; and, on each visit, to inspect their books, and survey as many of the traders as possible, sometimes with, and at others without, the officer; and by taking an account, by counting, gauging, or weighing the several exciseable commodities in stock or in operation, and by minute observations upon the mode in which the trade is conducted, to endeavour to satisfy himself whether the trader complies with the law, and the officer charges the duty faithfully.

In addition to the duties of Excise, which are raised by means of the charge made upon manufactured articles by the supervisors and officers, there are also duties on Excise licences, and on sales by auction, which are brought to charge and accounted for as follows:—

Excise Licences.

As soon as a trader, who means to carry on any business for which an Excise licence is required, makes entry of his premises with the surveying officer of the division or ride in which the business is to be carried on, the officer records, in his survey book, an abstract of the entry, and gives the trader notice to pay the licence duty on the next sitting day; previously to which the officer makes out a list showing the names, residence, and occupation of the several persons who are to take out or renew their licences, the commencement of each licence, and the amount of the duty thereon, with which list the collector is furnished. When the money is paid the officer enters, in columns titled for the purpose, in the front of his survey book, the amount paid for each licence, opposite to the name and abstract of entry before referred to, of the person to whom such licence has been granted. After making a total of the amount so paid in each round, the officer abstracts the particulars into a 'licence voucher,' prepared in duplicate by the supervisor, and signs his name thereto in testimony of its correctness.

The supervisor keeps a register of all licences granted to traders in his district, showing the name of each trader, the description of his licence, and the period of its being first taken out or renewed. On the last day of collection in his district he makes a total of the several descriptions of licences, and the sums paid, as entered by the officers in the licence vouchers; and, after having compared the amount with the collector, signs both copies of the voucher, one of which is delivered to the collector to be compared with his account current, and the other, after being signed by the collector, is forwarded by the supervisor to the accountants at the chief office, for the purpose of raising a charge against the collector

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

Auctions.

Before an auctioneer can legally hold any sale, he is required to take out a licence, and to enter into bond with two sureties, duly to account for and pay within the periods prescribed by law the duty on all sales held by him. He is required to give notice of each sale, and to deliver a catalogue of the articles intended to be sold. These catalogues are to be delivered to the collector, or at the Excise office nearest to the place of sale. If the notice be delivered to the collector, he is required without delay to transmit it to the proper officer, who enters the particulars in a book prepared for the purpose, and in his journal with other occurrences of the day: the officer is also required, when his other duties will permit, to attend sales and take account of the biddings, in order to compare the same with the returns of the sale to be made by the auctioneer.

Within six weeks after any sale in the country the auctioneer is required to deliver to the proper collector an account, showing each article, lot, and parcel put up to sale, and the highest sum bid for each lot, with the total amount of the money so bid. When this account has been examined and found to agree with the catalogue previously delivered, and the several sums have been placed in the proper columns according to the rates of duty to which the respective lots are liable, the amount of the duty payable is computed. If exemption from duty is claimed for the whole or any part of the sale, the documents required by law to entitle the auctioneer to pass the same free of duty are examined. The auctioneer is then required to make a solemn declaration of the truth of the account, and of the documents produced, and the duty is paid, or the sale is passed free of duty, according to the circumstances. The date of passing the account, and the manner in which the sale was passed, viz. whether duty was paid, or the whole or part was passed free of duty, or as is sometimes the case, no sale was opened, is then entered in the notice book opposite to the original entry of the notice which is thus discharged. The name of the auctioneer, the date of sale, and the amount of the sums chargeable at each rate of duty, and of those passed free of duty, are then abstracted by the officer into a register or voucher, which is examined and signed by the supervisor, and transmitted by him to the accountant at the chief office, who raises from it a charge against the collector.

The manner of accounting for duties on licences and auctions, within the limits of the chief office, will be mentioned hereafter.

Fines and Seizures.

The Crown's share of the amount of penalties recovered for offences against the Excise laws, and of the produce of condemned goods, constitutes a part of the Excise revenue, and is collected and accounted for in the following manner:—

When an offence against the Excise laws is detected, the circumstances are reported to the Board, whereupon, if the case appear to be a fit subject for prosecution, an order is made for proceedings to be taken either in the Exchequer, or before the summary jurisdiction of the Commissioners, if in London; or if the detection has been made in the country, before the magistrates. Orders for proceedings in the Court of Exchequer are registered in the secretary's office; those for proceeding before the Commissioners are delivered to the assistant solicitor, who prepares the informations and summonses to attend the hearing; and delivers the latter to the messengers of the court, by whom they are to be served on the offenders; and the former to the registrar, to be registered and produced at the time appointed for the trial; and those for proceeding before the magistrates in the country are delivered to the correspondent, who thereupon issues the necessary order to the collector or supervisor in the country to lay the information. The proper accountant for fines and seizures being furnished by the correspondent with the papers on which the orders for laying informations in the country have been made, extracts from them, the particulars of each offence, and of the proceedings ordered, into a registry kept in his office. This entry constitutes the commencement of the charge against the collector in whose collection the detection has been made. In the case of proceedings before the magistrates, the collector, or in his absence the supervisor, attends the hearing, and reports the result to the Board; and a duplicate of the report on this occasion is delivered to the accountant for fines and forfeitures, who copies therefrom into his registry of the orders to proceed opposite to the name of each offender, the time when the matter was heard, and the fine awarded, or other result of the prosecution.

Every supervisor is required to enter in his check book (being the book into which he posts all surveys made by him upon any trader when he has not got possession of the proper officer's books) accounts in distinct openings of all seizures made, and fines given within his district, with columns titled for showing when and in what manner each was accounted for by the collector, or otherwise disposed of. Each check book is calculated to last for one year; and the seizures and fines depending at the close of each year are transferred to the next book, and those which accrue in the current year are entered in the order in which they arise. From this book the supervisor is required to make up quarterly accounts of fines and seizures, in which those remaining undisposed of at the close of the preceding account, and the fines imposed or seizures made in that quarter are stated on one side, and those accounted for by the collector, or otherwise taken out of the account by legal decisions, or by orders of the Board, and those transferred to the succeeding quarter, are stated on the other, under distinct heads. This account is transmitted to the accountant for fines, whose duty it is to see that the statement of the 'fines awarded' in the quarterly account agrees in amount with those stated in the report of 'hearings,' or that the difference be accounted for, if any have been mitigated by the Board; and likewise that all seizures are duly brought to account.

When a penalty is recovered, or goods are sold, the supervisor enters the amount of money under the head of fines or seizures 'to be accounted for' in the quarter, which becomes a charge against the collector. The collector's quarterly account contains only the penalties and seizures, which are then finally distributed. It shows the gross produce, the net amount of charges in the country, the law costs, if either of the solicitors conducted the proceedings, and the officer's or informer's share, and King's share. The receipts for the expenses and the officers' shares are annexed to the quarterly account; the law costs recovered are remitted with the consolidated duty cash (out of which they had been previously paid at the chief office as they were incurred); and the King's share is remitted to be accounted for in the manner directed by the 7th and 8th Geo. 4. c. 53. s. 112.

In Exchequer prosecutions the solicitor returns to the fine accountant a list of the causes as they are decided, the sums which the offender is to pay, and the amount of the law costs to the time when the return was made. On the recovery in the country of a fine awarded, or the sale there of goods condemned in the Court of Exchequer, the collector who receives the money is forthwith to inform the solicitor and accountant of the amount recovered. Each collector is also to return quarterly an account current for Exchequer prosecutions, the proceeds of which are distributed in the manner before mentioned.

Exchequer fines recovered in London are paid by the parties or by the sheriff, if they are levied by

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

him, to the receiver general, under an order made out by the fine accountant. Upon a notification from the solicitor, and at the close of each quarter, the accountant makes out a list thereof, with the portion of each applicable to the repayment of the law costs and other expenses, and the King's and informer's shares, and an order is made thereon, and signed by the Board, specifying the total amount of the sums to be accounted for, and of those applicable to the King's share, and to the repayment of law costs, with a detailed statement of the parties to whom the sums claimed for expenses and the informer's shares are to be paid, and of the amount payable to each. This order is lodged with the receiver general as his authority for distributing the money accordingly. The produce of fines awarded in the summary court at the chief office is disposed of as follows:—The registrar of that court makes out a list of the judgments of the court, which is compared by the fine accountant with the list of adjudication of the Commissioners, who presided at the hearing, signed in court, and delivered to him immediately after the hearing. The fines are paid to, or levied by the messengers of the court, to whom the warrants are entrusted, and paid over by them to the receiver general upon a notification from the registrar, and distributed quarterly by the Board's order, upon statements prepared by the registrar, similar to those prepared by the fine accountant for Exchequer fines.

Seized goods deposited in the warehouses at the chief office are, after condemnation, sold at sales, which take place periodically, the price being paid to the receiver general before the purchasers clear their lots. The account of sale is made up by the accountant for fines and forfeitures, who applies the produce of the several lots to the account of the seizures to which they respectively belong, and makes out an order upon the receiver general for the application of the King's share, and the distribution of the informer's share and expenses, amongst the respective claimants, similar to that for fines.

Payment of Duties.

In the country collections no trader can be required, for the purpose of paying duties, to go further than to the market town next to the place where his business is transacted, or beyond the market town in which it is transacted; and every trader is obliged under a penalty to discharge the amount with which he has been charged, at such times as may be prescribed by law, or by the Commissioners of Excise, when there is reason to suppose that it is in danger. In conformity with these provisions it has been arranged that the collectors of Excise visit every market town within their respective collections eight times a year, or twice in each quarter, at intervals of six or seven weeks, to receive the duties then payable. These divisions of the quarter are termed collecting rounds, and are fixed with reference to the termination of the charging rounds, always commencing on the Monday, about fourteen days after such termination. The second, fourth, sixth, and eighth charging rounds always terminate on the 5th of April, 5th of July, 10th of October, and 5th of January respectively; and the intermediate rounds on a day fixed about the middle of the quarters ending on those days. At the close of each, the officer adds up the several charges made upon each person under his survey for that time, as entered in his books, and copies these entries into an account, termed a 'charge voucher,' one of which is prepared for each head of duty, containing, as well as the charges on the different traders by name, the total of the ride or division, with the amount of duty thereon, expressed both in figures and in words. These accounts are signed by the officer, and afterwards examined and compared with the books by the supervisor, and, if correct, are signed by him, and dispatched to the chief office, when they are delivered to the proper accountants, by whom the amount of each is entered in a book kept for the purpose, called the journal, which entry constitutes the ground of charge on the part of the Commissioners against the collector. Immediately after the officer has made up the vouchers, he also makes up an account, called the 'abstract,' which contains the total of the commodity and the amount of duty charged against each trader in his division or ride, within the round, including every head of duty.

Rounds.

Charge Voucher.

Abstract.

In addition to the charge of duty accruing against each trader during the round, the officer is required to specify in separate columns the portion of former charges which will be actually due and payable on the collector's next visit, to distinguish it from that portion for which the credit given by law or practice has not expired; and he is also to specify the arrears of credit due from former rounds, as well as arrears of outstanding duties which were omitted to be paid at previous rounds, if any.

Arrears.

The abstract is then examined by the supervisor, and compared with the entries in the survey books, (both of charge and arrear,) and being found correct, it is signed by him and dispatched to the collector at his residence.

Collector's Ledger.

From this abstract the collector then transfers to his ledger the duty charged upon and payable by each trader opposite to his name. The collector being thus prepared, proceeds upon his collecting round. At each place of collection he is attended by the respective supervisors and officers; and as each trader pays his duty, he discharges in his ledger the amount so paid, carrying forward in arrear the part, if any, which may be left unpaid of the amount then due, as well as what remains of the charge 'not yet due,' in consequence of the credit allowed by law.

Petty Account.

The collector transmits to the chief office weekly, during the collecting round, an account, called a 'petty,' which is an abstract of the whole receipt on each day in the week, specifying the division and ride, and including as well the duties charged by survey, as the cash received on account of auctions, licences, or any other part of the Revenue. The amount received is entered on one side of the account, and attested by each officer for the business under his survey, as well as by the proper supervisor.

To ensure accuracy in the returns in the petty account of the money received each day by the collector, the officer is required to enter on a spare leaf at the end of his book a list of all the manufacturers in his business who have paid any duty that day to the collector, and the sum paid by each, and to add thereto the total sums paid for licences and for auction sales, if any. This account, which is required to be examined and signed by the supervisor and collector, shows at one view the sum with which the collector is chargeable with respect to that officer's business. The officer is likewise required to make out upon another spare leaf, an account of all sums returned in the vouchers in his division or ride which remain unpaid, with the names of the traders by whom the several sums are owing. This account also is examined and signed by the collector and supervisor; and the latter at the close of the round returns a copy of those lists of arrears to the proper accountants at the chief office, to be compared by them with the collector's account current. Collectors are required by their instructions to take immediate steps for the recovery of duty which is not paid when it becomes due; and if any part of the arrears thus returned consists of sums which were due and ought to have been paid, the collector is required to state in a letter which he transmits to the Board at the end of each round, called the 'arrear letter,' the cause of the sums not being paid, and the steps which have been taken for the recovery thereof. On the other side of the petty account the collector enters his remittances and disbursements during the week, with an explanation of the cause, if any material sum appears to have been retained by him, which is to be carried to the next week's account. This account is dispatched

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

by post at the end of each week to the chief office, addressed to the Board, where it forms an immediate check upon the collector's remittances, and as all the sums claimed therein as disbursements must be afterwards supported, both in date and in amount, by receipts or other documents transmitted by him at the end of the round, it likewise forms a general check upon the amount of his payments. When the round is finished, the collector settles and balances his accounts, and makes out an account on a printed form for each head of duty, called a 'duty account current,' containing on the charge side against each division and ride in the collection, the arrears depending brought from the preceding round, (of which a list, as has been stated, is also sent by the supervisor to the accountant at the chief office,) and the amount of duty charged in the present round; also the duty received in each division and ride, and the arrears to be transferred to the succeeding round. On the discharge side are stated the drawbacks on exports, bounties, allowances, and overcharges, and lastly the net receipt.

Duty Account Current.

This latter item, the net receipt from each of these duty accounts, is transferred into another account called the 'consolidated account current,' in which it constitutes the debit.

Consolidated Account Current.

The collector then takes credit in this account for such sums as he may have paid for charges of management in his collection, the residue having been remitted weekly, according to the orders of the Board.

The accounts current are sent, directed to the storekeeper at the chief office, to be distributed to the proper accountants, by whom they are examined as to the 'incidental,' and all other claims made thereon, by comparing the sums with the receipts or other vouchers annexed, and examining the calculations in all cases in which the amount depends upon calculation. The accountant then writes a 'certificate of the incidents to be allowed as correct;' and the accounts are laid before the Board for their examination, and sanctioned by the signatures of two Commissioners to the order for allowing the amount of incidents certified.

Particular Abstract.

Every round the accountant enters the accounts current in a book, called the 'particular abstract' of each collector's accounts, in which there is a distinct column for every head of charge and discharge. The charge upon the collector is made from the vouchers prepared by the surveying officers, and posted into the journal, as before-mentioned, by a clerk who has not the care of the accounts current, and the amount of the duty in the journal is compared by a general accountant with the amount entered in the collector's duty account current. The total quantities are made up quarterly in each collection, and at the end of each year the four quarters are added together, and the amount of duty on the total quantity of goods is computed.

For the discharge part of the accounts the accountants have before them the ledger containing the remittances, the proper credit vouchers, viz. the receipts for salaries, the sitting expenses on the round, and for all immediate claims, also the debentures for goods exported, the justices' warrants for repayment of overcharges, &c., the latter being claimed in the duty accounts. All charges of management whatever are claimed in the consolidated accounts. All these charges and claims are examined and computed by the accountant and the comptroller, who likewise compare the remittances claimed on the account current with the entry in their ledgers, and at the end of each round these accounts are entered in the particular abstract book, and the totals, being cast up, show the total charge and discharge of each collector for the whole year.

A statement of the account is then made out, and sent to the collector, signed by the accountant and comptroller. The collector, if satisfied therewith, and after giving a reason for the balance, if any remain, and making affidavit, according to a printed form, to the amount of incidents paid and claimed, is required to sign this statement, and return it, with the affidavit, to the accountant.

These several statements are afterwards collected into a general abstract, forming the total receipt and expenditure of the whole year for the country districts. It is to be observed that the charge vouchers and the account current for each round, after having been duly examined and entered by the respective accountants, are delivered over, with all the credit vouchers, to the comptroller general, who proceeds to the re-examination and computation thereof, in the same manner as before performed by the accountant. When the round is completed he also compares the particulars and amount with the accountant's charge upon the country collectors; he then enters the accounts in particular and general abstract books, similar to those kept by the accountant, makes them up quarterly and annually, with a statement of each collection, forming from thence, with the London statement and cash account, an annual general account for each duty, which he compares with the statement of the general accountant, and, when completed, he delivers a copy of each account to the auditor.

It thus appears that the whole series of the collector's accounts originates in the 'abstract,' which is furnished to him by the officer, after having undergone the examination of the supervisor.

The original charge vouchers having been previously transmitted to the chief office, it will be seen that whilst the collector, by means of the 'abstracts,' is made to debit himself with the amount of the charge against each trader, another process is going on at the chief office, by which he is, from other sources, made responsible for the whole amount of the duties charged throughout his collection.

London Duties.

The method of charging and collecting the London duties, as there is no collector here, differs, in some degree, from the practice in the other parts of the United Kingdom.

The duties are paid at the chief office.

The charge vouchers which show the amount of duty to be paid by each trader, are not made up in rounds, but at different periods, some weekly, some monthly, according to the credits given by law. The charges having been raised by the surveying officer against the trader, as in the country, are brought together in a *posting ledger* kept by the supervisor (who in London is called a surveyor) from which a voucher is made out and signed by the officer and supervisor, the latter of whom delivers it to the proper accountant at the chief office. The accountant for each duty enters from the vouchers into a ledger provided for that purpose, the quantities of goods charged upon the respective traders, and calculates the duty to be paid, which, after a similar entry and examination, is verified by the comptroller, and entered in like manner in the books in his office. When the traders attend to pay their duty, the respective accountants issue pay papers to them, setting forth the amount of duty each has to pay, and enters such amount in a cash book, as a charge against the receiver. The trader then proceeds with the pay paper to the comptroller, who compares the amount with the charge of duty taken from the voucher, and signs the document, which is then taken by the trader to the receiver general, to whom he pays the amount. At the end of each day, the accountant makes a charge upon the receiver general from his cash book, which charge is agreed with the comptroller and with the receiver; the comptroller then authenticates the accounts with his signature, and a duplicate paper of the charge is given to the receiver.

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

The duties on sales by auction and licences are charged and collected within the limits of the chief office in the same manner as in the country, except as to the time of settling auction sales, which is one month, and so far as any difference arises from the duties of the collector being discharged by the proper accountants and receiver general.

The duties on tea are payable in London only, and are charged and collected in the following manner, viz.

The chests are numbered by the officers of Excise as they are landed, and as soon as possible after they have been deposited in the Company's warehouse, the gross weight, tare, and net weight of each chest, are ascertained by the officers of this department, by whom those particulars, with the number of each chest is daily entered.

The duty is charged on the sale price. All tea sold at or under two shillings per pound, being charged at the rate of 96 per cent. and tea sold above two shillings, at 100 per cent.

A catalogue is made out prior to each sale, by the Company's warehousekeepers, showing the kind of tea, and number of the chests of which each lot is to consist, with the particular number of each chest in the lot.

The register of tea sales and an accountant from this department attend the sales of the company, of which, one is held in every quarter; and each of them being furnished with a book, they enter separately the price per lb. at which each lot is sold. When a sale is ended, the Excise warehousekeeper adds to one of the printed catalogues the net weight of tea in each lot, according to the amount taken on the first weighing; and from this, and the prices, as taken by the register and accountant, the price of each lot and the duty are computed. The computations are then compared with those of the company's officers, and when finally agreed, the accounts so taken are returned to the accountant at the chief office, where they are examined by the accountant and comptroller. The duty on the sale is usually paid to the receiver general a few days before the end of the succeeding quarter, it is immediately afterwards paid into the Exchequer, under the same checks as other duties.

Deductions and Payments out of the Revenue.

Deductions and payments out of the gross produce of the Excise, are classed in the public accounts under the following heads, viz.

1. 'Repayments of duty.'
2. 'Charges of collection,' and
3. 'Payments out of the Excise in its progress to the Exchequer, other than charges of 'Collection.'

The first of those heads is divided into

Repayment by drawbacks of duty on goods exported.

Repayment of overcharges of duty arising from errors or other causes,—and the allowance of duties on certain articles used in certain manufactures, &c.

With regard to drawbacks on exportation, the following is the system under which payments of this nature are claimed and made. The owner of goods intended to be shipped on drawback, gives notice to the proper officer to attend to examine the same. The officer attends and takes an account accordingly, and if the goods are of a description requiring to be packed, it is the officer's duty to see them packed, and the packages fastened with tape, and sealed with the Excise seal. He inserts in his packing book an account of the weight or quantity, and the quality of the goods, and the marks and numbers of packages, from which he afterwards makes out a packing certificate, which is sent to the proper officer at the part where the goods are to be shipped. The exporter gives notice of the time when he intends to ship the goods for exportation, stating the name of the vessel and where she lies; and he makes a declaration that the goods are the same that are expressed in the certificate of the packing officer, and that the duties have been paid or secured to be paid. He also enters into bond before shipment of the goods, under a penalty of treble the value of the duty to be drawn back, that they shall be shipped and exported, and not relanded. The shipping notice containing an account of the goods, is then sent to the searcher of the Customs, whose duty it is to examine the goods, and compare them with such notice, and on satisfying himself, he certifies to the quantity, &c. of goods seen by him on shipboard. The shipping notice thus certified by the searcher of the Customs, is then sent to the Excise export surveyor, who registers the particulars, from which registry the debenture is made out.

In about a month after the sailing of the vessel, the debenture is delivered to the exporter on his making oath that he is the real owner of the goods exported; and that the goods are really and bona fide exported to foreign ports, and have not been relanded. The debenture being thus obtained and attested, the amount is paid on demand by a collector of Excise if in the country, or if in London by the receiver general, under the Board's order.

With regard to the second class of repayments, viz. 'Overcharges of duty arising from error or 'other causes,' the party intending to claim relief gives notice, in the form prescribed by law, of his intention to lay complaint, if in the country, before the magistrates, if in town, before the Commissioners, setting forth the substance of the complaint, &c. On the hearing of the complaint, the witnesses as well for the Crown as for the applicant, are examined on oath; and the Commissioners or justices being fully satisfied of the overcharge, grant a warrant under their hands either for relief from the erroneous charge, if payment has not been made, or for the repayment of the amount of overcharge paid.

Relief is also afforded in certain other cases, by the same mode of investigation, which however, are not strictly cases of overcharge, such as repayment of auction duty on sales rendered void by want of title in the vendor, and relief from a return of duty on malt or paper destroyed or damaged by fire, or by the casting away of, or by any inevitable accident to the barge or vessel on board of which the malt or paper has been placed for removal from one part of the kingdom to another.

With respect to the third class of repayments, *viz.* Allowances of duty upon certain articles used in certain manufactures, &c. an allowance in respect of spirits made from malt only was granted to distillers in Scotland and Ireland, by the 1st and 2nd Geo. 4, cap. 82, and the regulations under which it is paid and claimed, are fully stated in the 4th Geo. 4, cap. 94; and the 1st and 2nd Will. 4, cap. 29, by which latter Act the rate of allowance has been since reduced.

An allowance of the whole duty is granted by the 42nd Geo. 3, cap. 94, in respect of all glazed and other press papers used in the pressing of woollen cloths and stuffs. The paper is produced in the original wrapper to the officer, who examines and takes an account of the quantity and weight. When the paper has become unfit for use, the claimant applies to the collector for the amount of the drawback, and makes oath to the quantity so used, that such paper is rendered unfit for any other purpose,

and that no allowance has been received for it:—and the allowance is finally granted only upon the quantity of such paper effectually destroyed by being burnt in the presence of the officer.

An allowance of the whole duty is granted by the several Acts imposing the proper duties upon paper of the first class used in the printing of books in the Latin, Greek, Oriental, and Northern languages at the Universities of Oxford, Cambridge, Scotland, and Dublin, by permission of the heads of those Universites, and also in the printing of Bibles, &c. there; and by the King's printer in England, Scotland, and Ireland.

The officer must first ascertain that the paper intended to be used, has been charged with duty, by inspecting the original wrappers, in which it is required to be produced to him. He must then weigh and take an account of the whole quantity, and when the printing is completed he must reweigh it, and certify that he has done so. The manager of the press is also required to make oath of the quantity and weight, and that he believes the duty has been paid, and that no allowance has been previously claimed for it. Upon application for payment, it must appear that all the legal regulations have been complied with. No allowance of this class can be granted without the special warrant of the Lords of the Treasury.

An allowance of the whole duty is made on soap used in the manufacture of flax, cotton, or silk, or in whitening new linens in the piece.

An allowance of $2\frac{1}{4}d.$ per lb. on hard, and $1d.$ on soft soap is made on soap used in the preparation of wool, and in the manufacture of woollen goods.

The claimant must first give notice to the Excise, of his intention to use soap for any of the above purposes, and must enter in a book the date of the receipt of it, the quantity, and the name of the person from whom it was received, together with the quantity consumed, distinguishing the quantities and descriptions of the different kinds of goods manufactured. He must also produce the bills of parcels for the whole quantity of soap received, which are to be compared by the officer with the entries; and the party applying for the allowance must deliver both the bills and the book of entries to the collector in the country, and in town to the accountant, in order that the same may be examined, and make affidavit as to the truth of such entries and bills, and the actual weight of the goods therein specified.

An allowance of the whole duty on starch used in whitening new linen in the piece, and in preparing and finishing any manufactures of flax, or cotton, is made under the same regulations which apply to soap as above.

The duties on bricks, tiles, and glass used in building or enlarging of churches, with the approbation of the Commissioners for Building New Churches, are repaid by order of the Lords of the Treasury, under the regulations prescribed by the 3rd Geo. 4, cap. 72, sec. 27.

Charges of Collection.

'Charges of collection and payments out of the Excise in its progress to the Exchequer, other than charges of collection.'

Under the second head, which is termed the 'Civil Department' are included

Salaries and allowances, consisting of 'salaries to officers on the establishment;' 'salaries to incidental officers,' and 'salaries and allowances temporary.'

The number of persons of each rank to be borne on the establishment, and the rates of salary to each rank, are sanctioned by Treasury warrants.

The number of officers established in each collection, and their respective rates of salary, being duly notified to the collector, the salaries of officers of this description are paid by the collector each round, and claimed in his consolidated account. The sums claimed are compared at the chief office, with the officer's receipts, and checked by the accounts of the establishment sanctioned by the Treasury, which are kept by the accountants and comptroller for that purpose.

The salaries of established officers within the limits of the chief office are paid by the receiver general, upon quarterly warrants, which are made out by the clerk of securities from the establishment sanctioned by the Treasury, and examined by the comptroller, and signed by four Commissioners.

Salaries to incidental officers. In the principal hop counties, officers are employed temporarily to assist in charging the hop duty, whilst from the number of places to be visited, and the business to be performed at each place, the officers permanently employed in that part of the country cannot attend to the whole. These persons are appointed annually, and take an account of hops, for ascertaining the duty, in the same manner as the permanent officers. They are discontinued as soon as their services can be dispensed with, and are paid by the collector in the same manner as, but at a lower rate than, the permanent officers.

Salaries and allowances temporary. Under this head are included all payments for officiating allowances; allowances to dropt officers, day pay to watchmen and expectants, and all allowances for services of a temporary nature.

The number of established officers being kept as low as the performance of the regular duty will permit, when any sudden pressure of business arises, or if an established officer be absent from illness or other cause, assistance becomes necessary: to provide for contingencies of this kind, there is a supernumerary officer in each collection, except in those in which the collector does not travel far from home. The supernumerary when not engaged with the collector on the round, is required to officiate for officers, where his services are wanted, and when so employed, is paid at the rate of £28. per annum in addition to his permanent salary of £52. per annum. Officers who are dropt and are waiting to be reappointed to some other station, are also employed to officiate, if wanted; and when so employed, are paid at the rate of a moiety of their salaries in addition to the moiety which is allowed when they are unemployed. One or more expectants are also attached to each collection, whose duty it is to proceed to any part of the collection where they may be required to officiate; and when so employed, they are paid at the rate of £30. per annum in addition to their permanent salary. The supernumerary when not employed, is first called on, the dropt officer next; and lastly the expectant. It happens sometimes, however, that sufficient assistance cannot be derived from these sources: and if no person previously instructed in the duties of an Excise officer, can be found, the collector, or in his absence, the supervisor, is required to see it be done by extra exertions on the part of one or more of the other officers who may be conveniently situated. For this extra exertion, the officers jointly, if more than one, are paid at the rate of £50. per annum, in addition to their salaries, should the Board upon special application for that purpose, consider them entitled to such extra allowance. The allowances to the supernumerary, dropt officers, and expectants, are paid by the collector on the round, without special orders from the Board: but although the emergency which renders the assistance of those persons necessary, rarely admits of a previous application being made for the Board's

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

authority to employ them, the particulars of the case are reported for the information and sanction of the Commissioners, with as little delay as possible.

In London when extra assistance is applied for to the Board, the principal of each department is required to state particularly to the Board the occasion which renders the employment of an officiator necessary, and the period for which it is probable that his services will be wanted, before the application is granted.

In both cases accounts are laid before the Treasury at the close of the quarter, showing the particulars and amount of the expense incurred. The allowances of persons performing extra duty in the country are paid as they become due; but those to such persons in London are not paid until after the sanction of the Treasury has been received.

Allowances for special services, and travelling charges. Under this head are comprised payments to the members of the Board employed on special service, at a distance from the office, for daily allowance of three guineas a day, and travelling expenses at two shillings a mile.

Commissioners are employed upon such duty under the authority of the Treasury only, to whom accounts of the expense incurred are afterwards submitted.

Surveying general examiners employed on inspection are allowed their actual expenses, not exceeding one shilling a mile for travelling, and fifteen shillings per diem for their personal expenses. These officers are sent out by the authority of the Board; but the amount of the expense is submitted to the Treasury in the quarterly accounts of incidents.

Sitting expenses at the several places where the duties are collected. Collectors in England while absent from their residences on the collecting rounds, are allowed ten shillings a day in reimbursement of the expenses incurred by them in their periodical circuits for the collection of the Revenue. Collectors in Ireland while employed on the same duty, are paid eight shillings a day.

The salaries of the collectors in Scotland were higher in proportion than those of collectors in England and Ireland: but they had no allowance for sitting expenses. As vacancies, however, occurred, the salaries were reduced, and put upon the same footing as those in Ireland; with the proviso, however, that the sitting expenses should in no case exceed the reduction in the salary.

Supervisors who received sitting allowances before the 5th of April, 1830, are paid at the *rate of ten shillings a day:* but this allowance will not be granted to the successors of the present persons, except in a very few cases in which the attendance of the supervisor on the collector is so protracted as to cause him unavoidably to incur an amount of expense, which, if not defrayed by the public, would leave this officer an income not sufficient for his decent support.

Removal of country officers. The expense of removal of country officers from one station to another when ordered periodically, for the benefit of the service, and not for faults or at the desire of the officer, is paid out of the Revenue.

The expenditure under this head is examined and certified by the collector; and the claims are also rigidly examined by the Board before they are allowed and ordered to be paid. The receipts of the officers are afterwards returned, with the collector's accounts current, to the Board, where they are examined by the accountant and comptroller, and compared with the Board's orders; and if found to be correct, the collector is allowed credit for the amount, as in the case of his other incidental disbursements.

Allowances and pensions. Superannuation allowances are granted by Treasury warrant under the 3d Geo. 4, cap. 113, in the case of officers of this Revenue, upon the recommendation of this Board, setting forth the age and service of the applicant, his character for diligence and fidelity, and that he has become incapable of executing the duties of his office, with the cause; which fact is further certified by two medical practitioners, (each of whom the collector in the country, or a general surveyor in town is required to see,) stating the precise nature of the applicant's infirmities, and the probability, or otherwise, of his recovery. These certificates are laid before the Treasury, by the Board, and the allowances are paid in London by the receiver general, on quarterly warrants signed by the Board; and in the country upon notification to the collector where the pensioner proposes to reside, that such allowance has been granted. The payments are checked in the same manner as salaries on the establishment.

3 Geo. 4, c. 113.

Compensation allowances upon abolition of office. These allowances are also granted by Treasury warrant, under the provisions of the same Act, and are paid and checked under the same regulations as superannuations.

Incidents,—being allowances to superannuated or worn out officers of Excise, by the 52d Geo. 2, cap. 81. By this Act, the sum of £73,900. three per cent. consolidated annuities, which had been raised by contributions from the salaries of the officers of Excise, was transferred to the Consolidated Fund, and the allowances chargeable thereon were directed to be paid out of the duties of Excise, and charged to the account of incidents.

Gratuities and compensations. These are grants of money to individuals whose offices have been abolished, but whose services are not considered sufficient to entitle them to a permanent annual allowance. The amount in each case is fixed by the Treasury, and paid and claimed in the same manner as compensation allowances.

Pensions to officers and seamen of cruisers:—Also to widows and children. The Act 47 Geo. 3, cap. 66, sec. 40, authorized the Commissioners to make such provision for officers and seamen wounded in the service, and for the widows and children of such as might be killed, as should be sanctioned by the Lords of the Treasury. These allowances are paid and claimed in the same manner as superannuation allowances.

Law charges. A solicitor and an assistant solicitor are employed in England; a solicitor in Scotland, and a solicitor in Ireland; all of whom, with their respective clerks, are paid by salary on the establishment, sanctioned by the Treasury. The law charges of the department are confined to the disbursements actually made by the solicitors in the progress of the proceedings conducted by them, and consist principally of fees to counsel, fees to the officers of the courts, cost of stamps, and other small incidental expenses for coach hire, &c.—The bills for these charges are furnished quarterly by the solicitors.

The bills of the solicitors in England are examined by the under secretary, who sees in the first instance the Board's order for commencing the proceedings. Proper vouchers are required for the fees to counsel, and the sheriffs and officers of the courts; but for the correctness of small incidental charges, for which no voucher can be produced, reliance is placed upon the solicitor, who attests the bill by his signature. The bills are then examined by the first accountant and the comptroller,

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

and, lastly, by the Board, previously to their being submitted with the other incidental bills for the quarter to the Treasury for final sanction; after which they are paid by the receiver general. The bills of the solicitor in Scotland and Ireland undergo a similar examination by the correspondent and accountants. Those of the solicitor in Ireland are examined by the collector of Dublin, previously to their being transmitted to this office, where they are again examined by the accountants. When the consolidation of the accounts under one auditor shall be completed, the mode of checking these accounts will be assimilated to that in use in England.

The solicitors for England, when employed beyond the limits of the chief office, are allowed two guineas a day for subsistence, and two shillings a mile travelling charges.

The solicitors in Edinburgh and Dublin, when sent into the country beyond the limits of those collections respectively, have the same allowance for subsistence, and one shilling and sixpence per mile travelling charges.

A solicitor's clerk taken into the country is paid fifteen shillings a day, and one shilling a mile travelling allowance. The actual cost of lodgings at the assizes is allowed to the collectors and their clerks.

These allowances are paid upon special applications to the Board.

Allowances for witnesses detained. Under this head are included the expenses of witnesses attending law proceedings in the Exchequer or King's Bench when no fine is recovered, or it is insufficient to pay the costs. The amount claimed is in all cases regularly examined by the solicitors previous to payment.

Sheriff's poundage. This is the amount of fees to which sheriffs are entitled on levying debts due to the Crown. The writs are issued for the amount actually due only, and the sheriff deducts his legal poundage from the sum levied.

Short hand notes of Exchequer trials. Notes of the proceedings in every Excise case in the Exchequer, containing the evidence, the arguments of counsel, and the judgment of the court, are taken by short hand writers, and are afterwards written out at large, and bound up and preserved in the Board's library. The short hand writers' bills are examined and certified by the solicitor, and the amount is paid upon a special order of the Board after delivery.

Allowance to Crown prisoners. The Board are authorized by the 7th and 8th Geo. 4, cap. 53, sec. 113, to grant to prisoners confined at the suit of the Crown, for offences against the Excise laws, an allowance not exceeding eight pence per diem for their necessary subsistence in prison. This allowance is granted by the Board, and only upon the certificates of their officers, that the party applying has no other means of support.

Rewards for the detention of smugglers, informations, &c. These payments are made according to various Acts of Parliament, in some cases by the Board without reference to the Treasury, where the sums to be paid are limited in amount; and in others, upon the Board's representation to the Treasury, when the amount of reward is fixed by their Lordships' warrant. A special order is issued for each payment, which order is referred to, and the receipts for the money annexed to the accounts in which it is claimed.

Stationery.—The stationery used by the Excise in England and Ireland, with the exception of paper used for permits, which the law requires to be made by a person under the immediate inspection of an officer appointed by the Board, and that for paper labels, which is required to be of a kind and quality not commonly made, is supplied from the King's Stationery Office, upon applications from the Excise storekeeper. These applications are founded upon estimates framed by reference to the consumption of the preceding corresponding quarter and the stock left on hand;—reference is also made to any change or reduction of duties which may have taken place in the interim.

The Stationery Office being paid out of Parliamentary grants, the charge for the stationery used in this department for England and Ireland does not form an item of disbursement in the Excise accounts; but constant vigilance is exercised to keep the supply within the narrowest limits which the exigencies of the service will admit of.

The stationery for Scotland is supplied by the patentees of the office of King's printer in that country. It is furnished upon requisitions made by the several collectors and supervisors, those from the country being revised in the office of the collector of Edinburgh, previously to their being sent to the King's printer. When the articles are issued, the parties are apprized thereof by a letter of advice, containing a particular description of the articles furnished; and the receipt is acknowledged by letters containing the like particulars; which letters are produced by the King's printer with his quarterly bill of charges. These bills are first compared in the collector's office to ascertain that the articles charged have been duly ordered, and the charges are then examined and checked by the proper accountant and the comptroller and are allowed by the Board upon the joint certificate of those officers; the amount of these bills, which are paid quarterly, form the principal part of the expense which appears under the head of stationery in the annual account of charges of collection submitted to Parliament. A small sum is also included in that item for maps and official books supplied for the use of the Board, and payment for certain small stores for the officers in the country which are not supplied by the stationery office. It also includes the allowance to the Commissioners and secretary of £29. 16*s.* each per annum for stationery, sanctioned by the authority of the Treasury.

Printing Permits and Paper Labels.—Permits for removal of goods subject to duty, being documents of considerable importance and of a highly confidential nature, have for many years been printed at the chief office in London, under the inspection and check of persons in the employment of the Board. The Commissioners are required by 2nd Will. IV. cap. 16, to provide moulds for making the paper to be used for permits, which is to have the words 'Excise office,' visible in the substance thereof, and also to provide plates engraved with such marks and devices as they shall think proper for printing and stamping the said paper. The persons by whom the paper is to be made are to be appointed by the Board,—and to prevent any improper use being made of the moulds while in the possession of the paper maker, an officer is appointed to attend at the mill, who takes an exact account of the quantity made, and secures the moulds when the work is finished. An account is also kept at the Excise office, of the quantity of paper received, which is delivered out to the permit printer according to the estimated demand for permits of the various sorts, and he is held strictly responsible for returning the number of permits corresponding with the number of sheets of paper delivered to him, either perfect or in a spoiled state. By the 34th Geo. 3, cap. 20, the Commissioners are required to furnish the labels affixed to the wrappers of paper, on which are inserted the weight, amount of charge, date of charge, and the number of the mill at which made. As the security of the Revenue depends in a great degree upon the

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

genuineness of the labels, they are printed at the Excise office, under precautions similar to those which are used with regard to permits. The whole printing also of the department is executed upon the premises, it having been discovered that confidential documents printed under contract, had by some means got into circulation; and while the security of the Revenue was thus provided for, a saving of about £1000. annually was effected in the expense of printing, with the additional advantages of expedition and convenience.

The stores necessary for this department, such as oil, colours, &c. are supplied quarterly, upon requisitions made by the superintendent, which are reported upon by the surveying general examiners, after careful inquiry whether the articles applied for are necessary, and an investigation of the scale of prices.

Postage.—All letters sent from, and received at this office, are subject to postage.

The following is the mode in which the letters inwards are received, checked, and paid for:—one of the doorkeepers, who acts as letterman, attends at the Post office every morning and receives the Excise letters in a sealed bag from the clerk of the paid letter office, with a docket of the amount of the postage: on his return to the Excise office, the letters are first examined by him, and the amount of postage calculated; and subsequently re-examined, and the postage recomputed by a clerk from the correspondent's office, who, if the charge be correct, writes a certificate to that effect on the post office docket; it is then examined by the accountant and comptroller and (if the amount be under £100.) is delivered to the receiver general as his authority to advance the money to the letterman, who pays it at the Post office, and brings back the document signed by the clerk of the paid letter office, as a receipt.

If the charge be £100. or upwards (the rule of the department being that no sum of that amount shall be paid except by an order signed by four Commissioners) application is made to the Board by the letterman, in writing, for an order to the receiver general for payment, to which the dockets are attached, and being certified by the correspondent's clerk and examined by the accountant and comptroller, an order is made by the Board for payment. The letters, after having been examined as to the charge of postage, are distributed to the different departments, the principals of which are held strictly responsible that no private letters shall pass under official covers.

Letters addressed to the members of the Board, the secretary, and under secretary, as well as letters despatched by them from the chief office, and marked with their initials, are paid for by the letterman, and included in the Excise postage. The postage on letters outwards to collectors and officers of the department, is paid in the country by the persons to whom they are addressed, and the amount is claimed by them under the head of incidents: but letters to persons not belonging to the department, in reply to applications on Revenue business from the members of the Board, or their secretaries, are paid for in London.

The expenditure for postage includes large sums paid for the transmission of voluminous periodical accounts from all parts of the United Kingdom.

This mode of conveyance is adopted as the most secure and expeditious, and the most economical, as not occasioning any loss to the general Revenue of the country; but it may be proper to remark, that the amount of postage of this department is considerably swelled beyond what is fairly chargeable to the Excise, by the transmission to London from the country collections, of the receipts of the Greenwich pensioners, army and navy bills, and numerous documents connected with payments required by law, or Treasury order, to be made by the collectors, and which strictly do not belong to this Revenue, while the apparent expense of management of the departments on account of which such payments are made, is diminished in the same degree.

Carriage, ferriage, &c. carriage of books and stores to collectors, supervisors, and other officers; expense of turnpikes and ferriage incurred by collectors and officers on duty.—The carriage of periodical accounts and vouchers, and the survey, permit, and certificate books from the country, is paid for in the storekeeper's department, at the chief office, upon the production of the porter's ticket. The number, description, and contents of each parcel are entered in a book, together with the place from which they are sent, and the mode of conveyance. This book is examined and checked weekly by the storekeeper, with the tickets; and copies of it with the original vouchers, are then passed to the proper accountants, who also examine and check the disbursements. An abstract of the whole is laid before the Board, and attested on oath by the storekeeper, at the close of each quarter. The storekeeper is supplied with limited advances to meet these payments, upon applications to the Board, stating the balance in his hands, and certified by the proper accountant.

The expense of the conveyance of parcels in the country is paid by the supervisor, and claimed in his annual accounts with the collector, who strictly examines them, and requires the production of the letter of advice of despatch from the chief office, and the usual vouchers which are ultimately transmitted hither, where they undergo the same examination as all the collector's incidental disbursements, before they are finally allowed by the Board.

The expenses of turnpikes, &c. incurred on duty, are claimed as other incidents, and allowed upon the usual examination and proof.

Fees and incident charges on passing the accounts of the Revenue.—This head includes all fees paid at the Exchequer by the receiver general every time he pays in money there; also certain fees payable to the Chancellor of the Exchequer, and the King's and Lord Treasurer's remembrancers, the officers of the pipe and the Treasury, on the annual declaration and enrolling of the accounts; with a compensation allowance to officers of the pipe and tally court, for the loss of fees occasioned by the consolidation of the accounts of the Revenue in the year 1787.

At the close of the year the receiver general applies to the Treasury for authority to charge the amount of the fees which he has paid from time to time on making his payments of the Revenue into the Exchequer. His statement is usually referred to the Board for examination, and upon the report of the Board, after examination by the general accountant and comptroller, it receives the Treasury sanction, and is brought to account in the distribution.

Separate bills are presented annually after the accounts have been declared and enrolled for the fees due to the Chancellor of the Exchequer, the King's and Lord Treasurer's remembrancers, and the officers of the pipe and Treasury; and these bills, after examination by the auditor and general accountant, are paid by the receiver general, upon the order of the Board.

The compensation to the officers of the pipe and tally court is paid upon warrants of the Lords of the Treasury issued from time to time, upon the application of the parties to their lordships.

Payments on account of sales, the produce of which has been brought to account as Revenue.—The gross proceeds of all sales of condemned goods sold at the chief office are paid, before the delivery of

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

the goods, to the receiver general, and by him forthwith into the Exchequer, as Revenue. The expenses of such sales, and the rewards to the seizing officers, are entered at the same time in the accounts as disbursements, while in fact they do not form a real charge upon the Revenue. Formerly the produce of such sales rested in the hands of the receiver general until all the expenses incidental thereto had been paid, when the net amount was divided, according to law, between the Crown and the informer. The Crown's share only appeared then in the accounts as a charge against the Commissioners; but as a considerable time often intervened between the sale and the distribution, from unavoidable delay in ascertaining the charges, it was deemed more advisable to pay the whole produce into the Exchequer, as it came to hand, as if it had arisen from duties received, and to claim the several charges out of the Revenue, than to let such large balances remain unproductive with the receiver general: hence these charges appear in the annual cash accounts, as incidental expenses.

Stamps for the use of the Revenue.—The stamp duties upon commissions to persons appointed to stations in the Revenue, and on the bonds entered into by them and their securities, have always been paid out of the Revenue. The stamps are supplied by a person appointed by the Treasury to distribute the various printed forms and documents in use in the Excise which require stamps. The clerk of securities obtains them from the distributor, and keeps an account of the number and amount supplied, to which the general accountants refer whenever the distributor applies for payment in order to check the amount claimed.

Rent, rates, taxes and buildings, and repairs of buildings.—In addition to the chief office in Broad Street, the Commissioners have in their possession a wharf and premises at St. Katharine's, on which there is a distillery for redistillation of condemned smuggled spirits. The Excise office on Tower Hill, formerly occupied by the collector of Excise duties in the Port of London. Offices at Crutched Friars occupied by the tea and the export departments:—and an office at the East India Dock. There are also upwards of fifty district chambers, at which the officers of the respective districts attend for the performance of business, and at many of which, permit writers are stationed for the convenience of the public. The whole of these buildings are under the charge of a house surveyor, who superintends all casual repairs and alterations, &c. ordered by the Board, controls and checks the time of the workmen, and examines the quantity and quality of the materials used, estimating all work performed by the tradesmen belonging to the office. He also examines all rates and taxes claimed in respect of premises occupied by or belonging to the Board. It is his duty to ascertain that all articles furnished by the Board's tradesmen are of a proper quality, and charged at reasonable prices; and no bills whatever for articles which come within his cognizance are allowed unless examined by him and authenticated by his signature. The house surveyor is paid a salary of £400. per annum, out of which he pays a clerk of the works, who is constantly in attendance at the chief office. No works except casual repairs are undertaken without the express sanction of the Treasury.

Housekeeper's expenses.—The expenses of the housekeeper are principally incurred for soap, candles, towels, and chamber earthenware required by the Commissioners, clerks, and other persons employed in the chief office during the hours of business; and for brushes, &c. for cleaning the several rooms and offices. All the articles necessary for this purpose are ordered by the Board, upon requisitions made by the housekeeper, which are examined and reported upon by the surveying general examiners.

Coals and candles. Coals are supplied by tender. The quantity and quality are closely examined by two surveying general examiners, who certify to the correctness of the charges before the bills are allowed by the Board.—Fires are allowed from the 10th of October to the 10th of May. Candles are supplied upon the application of the principals of departments in the chief office, to the housekeeper, and the production of the Board's order fixing the supply: and permit writers at the out offices are allowed fourteen pounds of candles each, from September to March.

Miscellaneous payments. The principal amount of these payments is for hydrometers, saccharometers, paper stamps, &c., for the use of the surveying officers, and for repairs of those instruments. No articles of this description can be furnished without the previous authority of the Board, upon a representation from the storekeeper certified by the surveying general examiners, as to the necessity of the supply: and with respect to repairs, where an instrument of any kind has been broken or put out of order, unless it be clearly ascertained that the injury was not the result of carelessness, the expense is charged to the officer in whose hands it occurred.

There are also occasional demands for small articles for the use of the different offices, lists of which are made out quarterly, and signed by the principal of each department:—the necessity of the supply, the quality of the articles, and the correctness of the charges, are certified by the house surveyor before the bills are paid.

The tradesmen are all nominated by the Board.

Cruisers. There are at present two cruisers employed in Scotland by the Excise, in conveying the collectors on their rounds to the several Islands, and also in the suppression of illicit distillation by landing portions of their crews (which have been recently augmented for that purpose) to assist the officers on shore in places where that practice prevails. The whole of the expense of these vessels is incurred under the sanction of the Treasury, the rates of pay of the officers and men, as well as the number of each employed, being regulated by their Lordships' authority. With the exception of this latter item, the disbursements under the head of charges of management which have been already described as appertaining to Great Britain, also attach to the management of the Excise in Ireland. In the latter country, however, a considerable expense is incurred for a temporary force called the Revenue Police, which it has been found necessary to employ for the suppression of illicit distillation. The entire expense of this force as to numbers, rates of pay of officers and privates, clothing, barrack rent, and furniture, and allowances and rewards has from time to time been brought under the notice of the Treasury. The force consists of two inspectors, fifty-six officers, and about six hundred men, who are divided into parties consisting of ten men or more, according to circumstances, under the command of a lieutenant and serjeant, the serjeants being selected from among the privates for good conduct.

They are armed and disciplined in every respect as soldiers. The officers hold Excise commissions. This force is placed as nearly as possible in equal portions under two inspectors, who are constantly employed in visiting the several parties, and examining minutely into every circumstance at all connected with their efficiency.

The following is a statement of the strength and allowances of the persons employed in this service.

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

Revenue Police Establishment of Ireland.

Description.	Numbers.	Rates of pay per day. s.	d.	Allowances.
Inspectors	2	9	8¼	4*s.* 7¼*d.* per diem, forage for two horses, which are provided at their own expense. 6*d.* per mile travelled on duty. 4*s.* for each night necessarily absent from station on duty.
Lieutenants.....	56	4	7½	A suit of uniform every year, value about £4. 10*s.* Forage for a horse at some of the stations, on an average about 1*s.* 6*d.* per day.
Supernumerary Lieutenants ..	4	4	7½	A suit of uniform every year, value about £4. 10*s.*
Serjeants.....	56	1	10½	For lodgings 11*d.* per week, when barracks are not furnished at the expense of the Revenue. Suit of uniform yearly, about £2. 0*s.* 9*d.*
Privates.....	604	1	5	11*d.* per week when not furnished with barracks by the Board. Suit of uniform yearly, cost about £2. 0*s.* 9*d.* for infantry, and £3. 0*s.* 6*d.* for cavalry:—of the latter, however, the number is only about 35.

An augmentation of this force, to consist of six lieutenants, six serjeants, and one hundred and ninety privates of infantry, has recently received the sanction of the Lords of the Treasury, and is now in course of being raised. Out of this number it is intended to form six new parties, consisting each of an officer, serjeant, and about fifteen privates; and to divide the residue among old parties which require to be strengthened in consequence of the great increase of illicit distillation, and the present disturbed state of the country.

The pay for the parties is issued in advance each round by the collectors, to the lieutenants within their collections, who give security each in the sum of £200. The collector is apprized of the number of men of which each party is composed, and the rates of pay; and, consequently, limits his advance to the number of days to which it is to be applied; but in addition to this check, the lieutenant, on each application for an advance, furnishes to the collector an account of the expenditure of the preceding round with the weekly pay rolls, signed by himself and each man of the party, for the amount of their pay; and if by any circumstance, the payments fall short of the sum advanced, the balance is carried forward by the collector in diminution of the advance for the succeeding period. These pay rolls and accounts are transmitted by the collector with his round accounts to the chief office, where they are strictly checked and examined before the amount is allowed.

Expenses of suppressing illicit distillation. The sum charged under this head, is composed principally of rewards to excise officers and revenue police, for prisoners apprehended for offences against the Excise laws for the suppression of illicit distillation, and for the seizure of illicit malt and spirits, and of illicit stills or vessels used in distillation.

Previously to any claim of this description being allowed, the most minute inquiry is made into the truth of the statements on which it is grounded, as well by the superior officers in the country where the service is performed, as at the chief office where the several documents and proofs are finally examined; and no payment on this account is made except by order of the Board, after the claim has been satisfactorily established.

Payments out of the Excise Revenue of Great Britain other than charges of collection in its progress to the Exchequer.

Salaries to inspectors of corn returns. Under the 9th Geo. 4, cap. 60, sec. 41. the collectors of Excise are required to pay the salaries granted thereby, upon the production of a certificate from the comptroller of the corn returns.

Pensions to the Duke of Grafton, Earl Cowper, and a moiety of a pension granted to the Earl of Bath. (the other moiety having been redeemed by order of the Treasury in 1826, *by a payment of* £30,000.) These pensions were granted by patent, in the reigns of Charles 2d and William 3d, when the whole Revenue was hereditary, and have been confirmed by Parliament at various times, and last of all by the 7 & 8 Geo. 4, cap. 53, sec. 48, which directs that they shall still be paid by the Commissioners of Excise, in the same manner, and at the same times, as they had been previously paid.

Salaries and incidents of the White Herring Fishery Board, by Treasury warrants, founded upon 48 Geo. 3, cap. 110, sec. 5.

To the Commissioners of the Fishery Board, under 5 Geo. 4, cap. 64, for building certain piers and quays, and repairing boats of poor fishermen.

The following payments are made in Scotland by virtue of warrants of the barons of the Exchequer, towards the support of the Civil Government of that country, in terms of the treaty of Union and various acts of Parliament, viz.

Salaries and allowances to the keepers of the great and privy seals, and sheriffs and stewards depute and their substitutes.

Annuity and charges of management payable to the Equivalent Company, in virtue of royal sign manual, and an annuity of £2000 to the Commissioners and Trustees for improving Fisheries and Manufactures.

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

The payments out of the Excise Revenue in support of the Civil Government of Scotland, are now made in the following manner:—

The King's remembrancer notifies by letter to the Board previously to the close of the quarter, the sum which it will be necessary that the collector in Edinburgh should reserve from his remittances to the chief office, for the above purpose: whereupon an order is issued by the commissioners to the collector, to retain the sum required, which he accounts for in his weekly balance until paid. He then sends up the precept of the barons of the Exchequer, upon which an order is made by the Board authorizing the payment, and the money is claimed out of the general Revenue of Scotland by the collector, when he gets credit for the same in his accounts, on the authority of the Board's order upon the barons' precept.

The following payments which are applicable to the Irish Revenue, are paid in England:—

Allowances to late officers of the tax department in Ireland.—These allowances appertain properly to Ireland, and are paid partly in that country and partly here, in consequence of the persons entitled to them having changed their abode to this country. The nature and grounds of the allowance will be explained under the head of payments of this description made in Ireland.

Lagan Navigation.—This is a payment made quarterly by warrant of the Lords of the Treasury, to the Lagan canal company in Ireland, in lieu of certain duties to which they were entitled under the Irish Act 27 Geo. 3, c. 3, which was inadvertently repealed by Act 6 Geo. 4, c. 58. It will cease on the 5th January, 1836.

Other payments to a large amount are made for the various departments of the army and navy, by the Excise in each part of the United Kingdom, such as the pensions of Chelsea and Greenwich Hospitals, half-pay, widows' pensions, &c. &c. the amount of which, however, is refunded by the respective departments as soon as the documents and receipts upon which payment has been made in the country (which the collectors remit to the commissioners in London as bills) have been presented for payment. These payments, therefore, will be noticed only as one of the modes by which the Revenue is remitted.

Under the head of Disbursements out of the Excise, other than charges of management, the following payments are made exclusively in Ireland:—

Fortification payments, being rents for premises held by the Government in Ireland, which the collectors of Excise are required to pay under the 43 Geo. 3, c. 55, s. 10, 16. They are not repaid to this Revenue.

Expenses under the Militia Act 49 Geo. 3, c. 120, s. 59, 76.

Expenses of removing convicts under the 7 Geo. 4, c. 74, s. 87.

These expenses are repayable by the proper counties by presentment, upon application of the collector to the grand jury. When such payments are claimed by the collector, they are allowed to remain as advances in his accounts until the period for repayment arrives, when he is required to bring the money to charge.

Salaries to process-servers under the 7 Geo. 4. cap. 36. Payments on this account remain a charge on the Revenue. Payments under the Population Act, 1 Will. 4, c. 19. A charge on the Revenue.

Salaries to corn inspectors, under 7 and 1 Geo. 4, c. 58. A charge on the Revenue.

Allowances to officers of late tax department in Ireland.—Upon the repeal of the assessed taxes in Ireland, the collection of which was under the management of the Irish Board of Excise, the officers of the tax department whose offices were abolished, were permitted by the Treasury to retire upon allowances of compensation, which are paid out of the Excise arising in Ireland, by Treasury warrant. A small number of those persons having fixed their residence in England, their allowances are paid here: this is the item adverted to under this head of 'payments in the account for Great Britain.'

Remittance and payment into the Exchequer of the duties and other parts of the Revenue of Excise in the United Kingdom, and of monies received by collectors of Excise in Ireland from county treasurers, in repayment of advances out of the consolidated fund for local purposes.

Receipt in England and Wales.

The net receipt of the collectors in England and Wales is remitted by them to the Commissioners at the chief office, principally in bills of exchange payable in London, received from bankers in the country who have been appointed returners of the Revenue, or (from places in which there is no returner) in bank notes or cash.

The collectors of Excise being required to make payments to a considerable amount in advance for the various departments of the army and navy, they are allowed to claim the sums so advanced by them on the transmission of certain documents, as money remitted, which is shortly afterwards repaid to the Excise by the respective departments in London. Bills are remitted by post in letters addressed to the Commissioners. A general accountant attends at the opening of the letters, and immediately enters in the 'Commissioners' bill book,' the name of the collector from whom any bills are received, with the name of the collection, the number of bills, and the amount of each bill. This entry is compared by a Commissioner with the bills, and signed by him. The bills are then delivered to the bill accountant, who enters them to the accounts of the respective collectors, numbering them progressively, and specifying the names of the drawer and payer of each bill, the amount, and when due. The comptroller general and the comptroller of cash also take similar accounts of the bills, which are then delivered to the receiver general, who having taken a like account, gives a receipt for them to the Commissioners in the accountant general's bill book. The receiver general then presents the bills for acceptance, and when accepted, returns them to the Board to be endorsed by the Commissioners, to whose order they are made payable. The bills are next taken to the Bank by the receiver general, where they are deposited, and an acknowledgment is given for them in a book belonging to him entitled 'The Account of the Public Monies of the Receiver General of Excise,' which is brought back by him on the same day, and produced to the comptroller of cash, who examines and checks the entry. As the bills become due, the amounts are collected by the officers of the Bank, the Bank then giving credit for them; and the receiver general issues receipts for them to the accountant, by whom the amount of each bill is placed to the credit of the collector by whom it was remitted.

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

With respect to the account of the receiver general at the Bank, it may be right to observe that no money or security for money can be withdrawn from thence by the receiver general or any other person, on the part of the Excise, after it has once been paid in, except bills protested for nonpayment, which are returned to the receiver general, to enable the Excise to take the necessary measures for recovering the amount thereof. Bank notes are remitted in halves by post on different days, the second halves not being despatched by the collectors until the receipt of the first has been acknowledged by the Board. Remittances in bank notes are entered in the commissioner's bill book, and in the books of the accountant general, comptroller general, comptroller of cash, and receiver general, in the same manner as bills; and upon receipt of the second halves, the entire amount is paid in to the Bank by the receiver general as cash, and an acknowledgment taken in his book. Remittances in cash very rarely occur, but when neither bills of exchange drawn by returners, nor bank notes could be obtained, the collectors have been directed to convey the balance to the Bank of England, the expense being paid out of the Revenue. The Bank of England having lately established branch banks in the country, the Board have availed themselves of this arrangement, with the concurrence of the Bank, for remitting the Excise revenue of Barnstaple collection, for which place there was no returner. The money received there by the collector is paid to an agent of the Bank who meets him on his round; and the agent on the same day notifies to the Bank in London the amount he has received. The collector notifies also by letter to the Board the sum he has paid in, which is entered in the bill book as a remittance in cash, and after having been entered in like manner by the bill accountant, comptroller general, comptroller of cash, and receiver general, is claimed by the latter at the Bank, and acknowledged in the book containing his account with the Bank, as so much received to his credit. Very large sums being advanced by the collectors in England and Wales for the several departments of the army and navy in discharge of pensions and other allowances, the collectors transmit a separate certificate at the close of each round, of the amount paid for each department, supported in all other cases (with the exception of Chelsea pensions) by the official documents upon which payment has been made. The certificates are treated as bills remitted, and the documents or receipts when examined by the proper accountants, are delivered to the receiver general to claim the amount from the respective departments, which being repaid by them to the credit of the Excise in the Bank of England, the accounts of the collectors receive credit for the amount. The receipts of the Chelsea pensioners are transmitted by the collectors directly to that institution; the Board interfering no futher than to demand by the receiver general, the amount claimed by the collector.

Receipt in Scotland.

The net receipt of the collectors in Scotland is remitted to the chief office in London in the following manner: By an agreement between the Lords of the Treasury and the principal Banking houses in Edinburgh, namely the Bank of Scotland, the Royal Bank of Scotland, the British Linen Company, Forbes, Hunter, and Co., Ramsays, Bonars, and Co., and the Commercial Banking Company of Scotland, such part of the public Revenue of Scotland as their Lordships shall order to London, is to be remitted to the Commissioners in London by the banking companies, in bills on London at twenty days date, on their joint responsibility, the bankers paying the stamp duties, and the Revenue to be received at the outports and outstations by the agents of the Banks and to be accounted for by the contractors in Edinburgh on the seventh day after payments are actually made at the outports and outstations. The practice observed by the collectors under this arrangement is to pay the money to the agents of the remitting banks on the day of collection, and to take receipts for the amount payable in Edinburgh in seven days, which they transmit to the collector at that place. Advice of the amount of these receipts is likewise transmitted by the several collectors to the Commissioners in London, to enable the accountants for Scotland to raise a charge against the collector at Edinburgh.

The receipts of the agents when received by the collector at Edinburgh are entered by him as bills, for the amount of which the respective collectors are entitled to credit as soon as they are paid into the banks. The collector of Edinburgh pays his balances also into one of the contracting banks, the amount of which, available under the terms of the contract, is included with the produce of the country collections in the next bill to be remitted to London. The bills of the Scotch banks, when received at the chief office, pass through the same course of entry and examination as bills received from the country collectors in England; are deposited in the Bank in like manner; and when paid, the amount is acknowledged by the Bank, to the Commissioners, and notice thereof is given to the accountant for Scotland, by whom the necessary credit is given to the collector and the contractors in Edinburgh.

Payments for the Army and Navy are made by the Excise collectors in Scotland; are remitted to the chief office in London with the documents also in like manner (with the exception of the Chelsea tickets, which pass directly to Chelsea Hospital.) The amount is claimed by the receiver general from the proper departments, as in the case of similar payments in England; and when paid into the Bank, and placed to the account of the receiver general of Excise, notice is given to the accountants for Scotland, by whom the accounts of the proper collectors receive credit accordingly.

Receipt in Ireland.

The Excise Revenue collected in Ireland is remitted by the collectors chiefly through the medium of the National Bank of Ireland, and the Provincial Bank of Ireland. The remittance by the banks is conducted according to arrangements with those establishments respectively, which were entered into by orders of the Lords of his Majesty's Treasury, assigning to each the remittance of the net Revenue arising within its proper district.

The charter of the Bank of Ireland extends to all places in that country within the distance of fifty miles from Dublin. The Excise Revenue payable within those limits, is remitted to the Bank by the country collectors, in notes of the Bank of Ireland, in halves by post, and on different days, the postage being paid by this department. The Revenue collected in Dublin is paid into the Bank of Ireland by the collector, in cash or bank notes; and the whole of the money so paid in, becomes immediately available to the public, being transferred by the Bank on account of the Commissioners of Excise, to the credit of the Teller of the Exchequer, as soon as it is received there.

Payment into the Exchequer.

The charter of the Provincial Bank of Ireland extends to all parts of Ireland not included within the charter of the Bank of Ireland. At the termination of each week the several collectors who are stationed in this latter portion of the country, pay in to the branch of the Provincial Bank situated within their respective districts, their disposable balances, the amount of which is acknowledged by the agent of the branch bank in a pass book kept with each collector for that purpose. According to the agreement with the Provincial Bank, the amount of the deposits so made is paid by their agent in Dublin into the Bank of Ireland to the credit of the Teller of the Exchequer on account of the Commissioners, on the 12th day after the money has been received by the branch bank, on which day the

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

amount becomes available to the public, it being immediately placed to the credit of the Teller of the Exchequer. The collectors of Excise in Ireland are also required to make payments to pensioners and others for the several departments of the army and navy, the receipts for which being transmitted by the collectors to the chief office in London, are examined by the accountants for Irish business and handed to the receiver general, who collects the amount from the respective departments, and pays it into the Bank of England, but to be transferred to the credit of the Bank of Ireland, where it is finally placed to the credit of the Teller of the Exchequer in that country on account of the Commissioners of Excise. Chelsea pensioners are not paid in Ireland by the collectors in the same manner as in Great Britain, the examination of the pensioners' documents, and of the identity of the claimants being there performed by an officer of the constabulary police, who endorses the pensioner's receipt in proof of its correctness; but the collectors are required, if the receipts be presented to them for that purpose, to cash them if they have been properly endorsed. The receipts cashed within the limits of the provincial bank, are received from the collectors as money, by the branches of that establishment, and those cashed within fifty miles of Dublin are remitted to the Bank of Ireland, where they are also received as money. The several collectors in Ireland claim, in their weekly petty accounts furnished to the chief office in London, all payments made by them to the Provincial Bank, or Bank of Ireland; and the Board receives from those Banks, and from the Teller of the Exchequer, the following accounts, by which the claims of the collectors are checked and confirmed. The Provincial Bank furnishes 'a weekly statement of the sums paid by them into the Bank of Ireland for account of the Excise,' specifying the collections from which money has been received, and the amount paid by each collector; and to this statement is annexed the receipt of the Bank of Ireland for the total sum. This statement, of course, has reference to the money received by the Provincial Bank from the collectors in the week ending on the 12th day preceding that on which the receipt bears date. A return is furnished from the Bank of Ireland to the Board every day by post, of the 'lodgments made therein on account of the Excise, and which have been carried to the credit of the Teller of the Exchequer on that day.' This return shows the amount paid in by each of the collectors who reside within the limits of the Bank's charter, and (on the day on which the Provincial Bank pays in) the amount received from that establishment; it also shows (as often it occurs) the amount of money transferred by the Bank of England, on account of the receiver general of Excise in London to the credit of the Teller of the Exchequer in Ireland, for advances made by the Excise in the latter country for army and navy payments. Finally, a receipt is transmitted weekly by the Teller of the Exchequer in Ireland, countersigned by the vice treasurer, showing in the body of the receipt, the total amount received within the week from the Excise by the Bank of Ireland, and furnishing on the back of the receipt a statement in detail, distinguishing the portion applicable to Excise duties, from the amount received by collectors of Excise from the treasurers of counties in repayment of advances made by Government out of the Consolidated Fund for public purposes, which the collectors are directed by the different statutes authorizing the advances, to receive and account for, as for any other public money coming into their hands.

Receipt from Vice Treasurer.

The following are the principal heads under which such repayments are made by the collectors of Excise:—

Improving post roads, by the 45 Geo. 3, c. 43, and 53 Geo. 3, c. 146.
Building gaols, 50 Geo. 3, c. 103,—7 Geo. 4, c. 74.
Building and repairing schools, 53 Geo. 3, c. 107,—3 Geo. 4, c. 79.
Police Purposes, 54 Geo. 3. c. 130, 180,—3 Geo. 4. c. 103, and 5 Geo. 4. c. 28.
Board of Health, 58 Geo. 3. c. 57.
Lunatic Asylums, 2 Geo. 4. c. 33, 6 Geo. 4. c. 54,—7 Geo. 4. c. 14.
Remuneration to Commissioners of Tithes, 6 Geo. 4. c. 69.
Directors General of Inland Navigation for repairing Roads and Bridges, 6 Geo. 4. c. 101, and 8 Geo. 4. c. 23.

Payments of this description to the collectors of Excise, are brought to charge by them in the petty account of the week in which they receive the amount; and, as they lodge their balances with the respective banks without distinguishing the purposes to which the money may be applicable, and as the whole amount received by the Bank of Ireland is placed to the credit of the Teller of the Exchequer on account of the Commissioners of Excise, it becomes necessary to inform that officer of the manner in which the amount received by him is to be distributed in the public accounts. A statement is therefore furnished to the Teller on every Thursday from the chief office, in which, after specifying the total amount acknowledged by the Bank of Ireland to have been received from the Excise by them to the Saturday inclusive of the preceding week, the Teller is informed how much of that sum is to be placed to the account of Excise duties, and how much is to be placed to the account of repayments made by treasurers of counties for advances out of the consolidated fund for local purposes, distinguishing each county, the purpose for which the money had been advanced, the sum repaid, and the collector who is entitled to credit for the amount repaid.

Having described the means adopted by the Commissioners for bringing to charge, and collecting, the duties of Excise, and for causing to be remitted to them, or the persons appointed by them, the balances remaining in the hands of the collectors after payment of all duly-authorized disbursements, it now remains to be shown in what manner the net produce of the Excise arising in Great Britain is paid into the Exchequer.

Payment into Exchequer in London.

The Commissioners being held responsible for the full amount of the duties charged and levied in their name, a comptroller general and auditor, altogether independent of their influence, are specially appointed by the Lords of the Treasury, 7 and 8 Geo. 4. c. 53. s. 49, to examine and check the receipt and expenditure in all its branches.

The province of the comptroller general is, first to ascertain that the charge of duties is correctly raised against the Commissioners. With this view he examines the charge vouchers and accounts current for the country collections, which are delivered to him by the accountants as soon as those documents have been examined by them.

No. 1.

Detailed Statement of the Mode in which the Excise Revenue is remitted and paid into the Exchequer.

He computes the duty upon the quantities of each article returned in the vouchers, and the amount of duty charged against each trader; and examines all the payments, in the nature of drawbacks and allowances sanctioned by Acts of Parliament, of established salaries and allowances, or of other disbursements incidental to the collection of the duties or the management of the service; checking in each case the various computations, and requiring the production of the requisite authority for the disbursement.

With respect to the London duties, as has been already stated, the vouchers prepared by the officer and surveyor after being examined and entered by the proper accountants, are handed to the comptroller, by whom a similar examination and entry is made. In regard also to the disbursements at the chief office, all orders of the Board for payment of money are signed by the comptroller before the receiver general can make the payment.

The net produce of the Excise Revenue, arising in Great Britain from the country collections and the London duties, having been traced into the hands of the receiver general, who is the officer of the Commissioners, it remains to show in what manner the Revenue is paid into the Exchequer. The mode in which this duty is to be performed is particularly set forth in the Excise regulation Act 7 and 8 Geo. 4, c. 53, the 47th section of which directs that the Commissioners shall pay over daily to the receiver general all money, bills, &c. which they shall receive on account of the duties or Revenue of Excise: and section 50 provides that all money, bills, &c. received by, or coming into the hands of the receiver general of Excise (except as hereinafter excepted) on account of the Revenue of Excise, shall be paid by him or his clerk into the hands of the governor and company of the Bank of England,—the money on the same day or the day after that on which it has been received, and all bills on the day on which the same, having been first duly accepted, shall have been endorsed by the Commissioners of Excise, or any two of them; for which money, &c. the entry to be made by a person duly authorized by the Bank in a book to be provided for that purpose (which book is to be sent to the Bank by the receiver general at the time of making any payment) shall be a sufficient discharge; and such book shall be forthwith, after making such entry, redelivered to the person making such payment, and shall be inspected daily after its return by the comptroller of cash, for the purpose of his seeing that the receiver general pays into the Bank all the money, &c. which he is required to do under this Act. The comptroller of cash being bound to report immediately to the Commissioners any default which he may discover on the part of the receiver.

The 51st section provides that the receiver general may retain in his hands at the close of each day, any sum not exceeding £30,000, for the payment of casual and ordinary demands, or the further sum of £50,000 by order of the Commissioners, or such further sum to an unlimited amount, as the Treasury may direct. All money retained by the receiver general under this authority is deposited in the Treasury at the chief office, under the locks of the receiver general and the comptroller of cash.

Section 53 provides that the receiver general shall pay into the receipt of the Exchequer at Westminster, all money placed to his account at the Bank, on such days in every week as the Treasury shall direct, by making an order upon the governor and company of the Bank of England, which order is to be countersigned by the comptroller of cash, to '*write off*' from his account the sum desired; and the Bank is thereupon to give to the receiver a *cancelled* note for the amount, which the bank clerk at the Exchequer is to receive as cash. The days appointed for these payments into the Exchequer are the Wednesday and Friday in every week.

Distribution.

The receipts of each day are collected together every Monday and Friday in the accountant general's distribution book which contains the receipts and payments. In this account, which is called the distribution, the receiver is charged with the cash daily received since the preceding account was made up, including the rests brought forward, under each particular head of duty; and he is credited with the payments (such as charges of management at the London establishment, exports, allowances, &c.) made by Board's order, with the payments into the Exchequer, and the rests transferred to the following distribution.

One copy of this account, signed by the accountant general and comptroller general, is laid before the Board, and an order is made at the foot of the account to the receiver general, and signed by four Commissioners, to pay into the Exchequer the balance then due, with the exception of such sum as the receiver general may have retained under the head of rests, in which order the description and amount of each heading of the account are detailed in words at length. Another copy of this account is sent to the Treasury, which is also signed by the first general accountant, the comptroller general, and the receiver general.

The payments into the Exchequer are made at the Bank by the write-off from the receiver general's account, as above described, countersigned by the comptroller of cash, for the amount of which a cancelled note is given to the receiver by the Bank, which he pays into the Exchequer, obtaining from the respective tellers, receipts for the money so paid, which after being examined with the receiver general's book of distribution of the Exchequer payments, remain under the care of the receiver general and comptroller of cash, until they are delivered to the auditor with all other vouchers proper to the cash account.

At the close of the year the accounts are made up and transmitted to the auditor for audit, under two general heads, denominated 'The General Account' or the account of the country collectors, and the 'Cash Account' or the account of the receiver general.

Of each of these accounts, a double set is delivered to the auditor; the one by the general accountants, the other by the comptroller general, who certifies to the accuracy of the charge side of the accounts delivered to the auditor by him.

The vouchers connected with the charge side of these accounts are not delivered to the auditor, but remain with the comptroller, the only duty of the auditor being, as far as the charge is concerned, to see that the accounts rendered by the general accountants agree with those which are made up and certified by the comptroller general.

In auditing the discharge side of the accounts, it is the auditor's duty to see that a sufficient authority exists for each payment; to compute the amount, and ascertain that the requisite discharge vouchers are annexed.

These documents connected with the general account, are forwarded to the auditor made up in rounds; those of each round being delivered to him as soon as the general accountants and the comptroller have finished their examination of them. And the vouchers and documents connected with the cash account, are forwarded to the auditor in weekly bundles.

247

No. 1.

Detailed Statement of the mode in which the Excise Revenue is remitted and paid into the Exchequer.

These discharge vouchers and documents being thus duly examined and checked by the auditor as they are received by him, and any requisite explanation obtained, their results are entered in a book kept by him for that purpose; and when he receives the accounts to which they belong, he ascertains that it is in accordance with the entries in the books. The accounts are subsequently engrossed and declared by him before the Chancellor of the Exchequer, and finally passed and lodged by him in the proper offices in Westminster Hall.

By the Act of 7 and 8 Geo. 4, c. 53, s. 49, the Treasury are authorized to appoint, under seal, a comptroller and an auditor for the United Kingdom, but the accounts of the Excise Revenue arising in Ireland have not as yet been placed under comptrol or audit, no instructions having hitherto been received by the Board from the Treasury to that effect.

Appendix No. 2.

Copy of Treasury Minute of the 26th February, 1833, upon the System pursued in the Excise department, for the Keeping, the Comptrol, and Audit, of the Accounts of the Excise Revenue.

No. 2.

Treasury Minute. 26th Feb. 1833.

My Lords having, by their Minutes of the 1st September last, and 13th instant, directed the carrying into effect the various arrangements necessary to complete the transfer from Edinburgh to the office in London, of the audit and comptrol of the accounts of the Revenues of Excise in Scotland, and for the disposal of the various books and documents of the office of the late comptroller of Excise in Edinburgh; and the accountant's branch of the Excise department in Edinburgh having also been removed to London, by which the consolidation of the hitherto separate offices of accountants in London, Edinburgh, and Dublin has been completed; the arrangements in regard to the Irish accountants having been settled by the Minute of this Board, of the 13th March last, my Lords now proceed to take into their consideration the whole subject connected with the present mode of keeping the accounts of the Excise revenue, as well as the audit and comptrol of those accounts, with reference particularly to the extent of the establishments and the duties executed, under the existing regulations, by the respective offices of the accountants, the auditor, and the comptroller.

The attention of my Lords has been more especially called to this subject, and they have felt it the more incumbent upon them to enter fully and attentively into it, from having observed on comparing the statement of the duties executed by the accountant's branch of the Excise department, which is contained in the Report of the Board of Excise, of the 2d March, 1831, with the statement submitted in the Report of Mr. Rotton, the acting comptroller of Excise, dated the 18th February, 1831, of the duties executed by his department, (both of which documents my Lords have now before them,) that in many important particulars almost precisely the same duties are executed by both departments, that, in fact, to use the words of the acting comptroller, 'the work is done twice over, and that two sets of books are kept.'

My Lords have further borne in mind the important facts—

1st. That in no other of the Revenue departments are the accounts rendered for audit by the Board; and,

2d. That neither is there in any of them any officer corresponding to that of auditor of Excise. In the cases of the several Revenues of customs, stamps, and post office, the receivers general are the public accountants, and their accounts are audited by the Commissioners for auditing the public accounts; whereas the Commissioners of Excise are themselves the public accountants of the Revenue under their management, their accounts being audited not by the Commissioners of audit, but by an officer specially appointed for that purpose, videlicet, the auditor of Excise.

The accounts of the Revenue of assessed taxes have hitherto been audited by the auditors of land revenue, an arrangement which will subsist only in reference to the accounts of that revenue to the 5th April, 1831, subsequently to which period they will be audited by the Commissioners for auditing public accounts.

It thus appears, that the existing arrangements for the keeping, rendering for audit, and audit of, the accounts of the Excise Revenue, form an exception to those in force in regard to any other revenue; and such exception extends also to the comptrol of such accounts, the comptroller of Excise being a Treasury officer independent of the Board of Excise, whereas in all the other revenue departments, where there is a comptroller, he is an officer of the department under the direction and authority of the Board, or other presiding authority.

With regard to all of the above points, therefore, it is not only of obvious importance, but my Lords feel it to be a matter of duty to ascertain whether, by a transfer of duties, and by a proper arrangement of the books and accounts, but more especially by a continued application of that system of consolidation, which has already been acted upon with so much benefit to the public service:—

1st. The objects at present attained by the distinct departments of accountant general and comptroller general may not be accomplished with equal efficiency, without risk or detriment to the Revenue, and at a much less cost to the public by one consolidated department, under an officer to be styled the accountant and comptroller general.

No. 2.

Treasury Minute, 26th Feb. 1833.

2d. Whether there are any sufficient grounds to justify the continuance of the present system, under which the accounts of the Excise revenue are rendered by and in the name of the Commissioners of Excise themselves, instead of by their receiver general; and,

3d. Whether there are any sufficient grounds to justify the continued exception of the Excise accounts from the usual course of audit pursued in reference to the public accounts generally, videlicet, by the Commissioners specially appointed for the audit of such accounts.

With regard to the first of these points, the following statement will shew, in some degree, the extent to which a repetition of the same duties, and consequently a repetition of labour, and a double expense of establishment, is occasioned under the present system.

Duties of accountants Excise.

In the Report of the Commissioners of Excise, dated the 2d March, 1831, the accountants are described as 'engaged in the examination of the numerous documents made out by the 'surveying officers, containing the particulars and amount of duty charged upon every trader 'throughout the kingdom, and upon which the charge against the collector is formed; and 'the examination of the several claims for drawbacks, overcharges, and all other repayments; 'also, in examining and classing the various documents relating to the expenses of manage-'ment, consisting of very numerous payments of small sums, in which it is necessary in all 'cases to ascertain that the Board's authority had been previously issued for allowing the 'same; also, in investigating and making up the whole series of the accounts of the several 'collectors, showing the receipt and appropriation of the sums with which they have been 'charged: the Commissioners further state, that it is the business of their accountants to issue 'and register all licences granted in London, to enter all notices of sales by auction, and to 'receive the attestation on oath of the several auctioneers to the truth of their accounts; to 'keep accounts of all fines and forfeitures, and a register of goods seized; also to keep accounts 'of all money paid at the chief office, and of the sums remitted by the collectors, and placed 'in the hands of the receiver general, until it is finally paid into the Exchequer; to examine 'the numerous documents for the payments of Chelsea, Greenwich, and other pensions, half 'pay, &c. the amount of which is periodically advanced by the Excise revenue; and finally, 'to prepare and make up the numerous accounts and returns required by the Treasury and by 'Parliament, in the execution of which latter duties additional temporary assistance is stated 'to be not unfrequently found necessary.'

Duties of comptroller general's office Excise.

In the 'Observations on the general control of the Excise,' submitted in the letter of Mr. Rotton, the acting comptroller general, dated 18th February, 1831, the duties performed in his department are described as consisting 'in the examination, calculation, and entering of 'every voucher which contains the quantity of each article made by every trader, liable to pay 'any duty of Excise, and from these vouchers to firmly establish a daily charge against the 'Commissioners of Excise, such charge being final and undergoing no further revision, but 'received by the auditor, in his audit of the accounts, on the faith of the comptroller alone.'

Mr. Rotton further states, that the traders within the limits 'of the chief office have the 'right, which they frequently exercise, of examining their pay papers by the comptroller's 'books, before they tender their money to the receiver, and that they are never legally dis-'charged of their payments without the comptroller's signature.

'The country business is described as precisely of the same nature, excepting that in it the 'comptroller holds the respective collectors responsible for any errors between them and the 'trader, and also for such as they may make in remittances or disbursements, paid by them 'both as to amount as well as to authority, until the collector rectifies them. The comptroller 'regularly certifies to each collector the actual state of his account, which becomes to him a 'receipt for his remittances, and an acknowledgment of the correctness of the various accounts 'of the year.

'The comptroller daily checks all monies paid to the receiver by the London trader, and 'all received from the country either by bills or cash, and balances each day with the receiver 'general before he leaves the office, and having ascertained what is due from the trader, and 'when it is due, should he be in arrear, he certifies to the Board the correctness of that arrear 'before process issues to enforce the payment.

'With regard to the discharge part of the account, the acting comptroller states, that in 'order to enable him to certify twice in each week the correctness of the balance paid by the 'Board into the Exchequer, all disbursements made by the receiver general, whether regular 'or incidental payments, are minutely examined with their respective vouchers and the autho-'rities under which they are made, the various items calculated, and, if necessary, the comp-'troller's certificate refused, until special application is made to the Treasury; that all 'repayments and drawbacks are examined, as well with respect to the Acts of Parliament 'under which they are claimed, as to the correctness of the calculations; and that having 'thus minutely comptrolled every part of the expenditure, the comptroller is enabled from his 'own books to make out for the auditor, annually, a detailed account of the whole receipt 'arising from each separate duty, with the respective drawbacks, repayments, &c. incident to 'each, thus giving their net proceeds, as well as an account of the whole expenditure, consist-'ing of its various charges of management and other payments, under each specific head, and 'showing the net money paid into the Exchequer.'

From this statement it would appear to be evident, that with the exception of certain duties which are of a specific nature, such as those of issuing licences, preparation of accounts for the Treasury and for Parliament, &c., which are described by the Commissioners of Excise, so executed by their accountants, that the material and important duties of raising the charge for duty payable by every trader throughout the kingdom, checking the accounts of collectors, examining all claims for drawbacks, overcharges, or other repayments, as well as all

No. 2.

Treasury Minute. 26th Feb. 1833.

disbursements and charges of management, and checking the receipts and payments of the receiver general, are equally executed in both departments; that the statement of Mr. Rotton, that 'the work is done twice over, and that two sets of books are kept,' is fully borne out; that there is, in fact, a repetition of labour, and a consequent increased expense under the head of establishment, which certainly appears unnecessary, and the continuance of which my Lords feel it will be impossible for them to sanction, unless upon the strongest and most special grounds.

My Lords are of opinion, that so long as the Board of Excise continues on its present footing, in the possession of powers and privileges connected with legal jurisdiction, with the tenure of property, &c., which are not vested in any other Board of revenue, that the abolition of the efficient check and control of an officer separate and independent of the Board, and under the sole and particular direction of the Treasury, such as the comptroller of Excise is at present constituted, would be a measure of very questionable policy; and it appears to my Lords, therefore, that the point for present consideration is, whether most of the objects which are now attained by the Board through the means of their accountants' department might not with equal facility, efficiency, and security, be attained through the means of the department of the comptroller, to which, in such event, some addition of establishment would be necessary, at the same time that a very material reduction might probably be effected in the accomptant's branch, if it were not altogether abolished.

Excise Legal Jurisdiction. Tenure of Property, &c.

My Lords are the more confirmed in the propriety of this view of the subject, it being their intention to take into their serious consideration the important questions above alluded to with regard to the legal jurisdiction, and other powers and privileges at present exercised and enjoyed by the Board of Excise, with a view to ascertaining whether such arrangements may not be adopted in reference to such powers and privileges, as by relieving the Board from all matters which may be considered in any degree extraneous and not falling within the legitimate objects of its constitution and appointment, *viz.* the management and collection of the revenue, and thereby strictly assimilating its duties to those of the other Boards of revenue may be alike conducive to the interests of the revenue, and to the good of the public service.

In such case, assuming that it may be found expedient to abolish, or materially diminish the accountant's branch of Excise, it would become a question, whether whatever establishment may be sanctioned for the comptroller's office should not then be incorporated with, and form an integral part of the general department, as is the case with the 'comptroller general' of the customs.

Duties of Comptroller of Customs.

It may not be irrelevant to insert here the statement of the duties of that officer, as given in the Report of the Commissioners of Customs of the 26th March, 1831, from which it will be seen that they correspond in almost every material point with those at present executed by the comptroller of Excise; they are described by the Commissioners of Customs as of the highest importance, and to 'consist of two leading branches of check, *viz.* on the receipt and 'on the expenditure of the customs revenue. A strict control is exercised over the receipt of 'Revenue for the United Kingdom amounting to about twenty millions annually, and a daily 'control of the public monies paid into the Bank of England, and its final appropriation and 'payment into the Exchequer.

'The expenditure for London, and the respective outports of England and Ireland also, 'undergo strict examination in this department, and the annual general accounts are made up 'in this office for the Board of audit.

'A similar control is exercised over the receipt and expenditure of the collectors in the 'plantations and husband of the four and a half per cent. duties.

'It is the particular province of this department to check and control all applications 'relating to expenses of an incidental nature previous to any authority being issued for pay-'ment and—

'The general accounts of management for the United Kingdom in the various leading and 'detailed heads of charge are annually prepared for Parliament.'

From this statement it will be seen that the duties of the respective comptrollers of both revenues are almost precisely similar, except that in the comptroller's office of the customs the general accounts of management are prepared for Parliament (all accounts of the customs revenue being at present prepared in the office of the inspector general of imports and exports,) whereas with regard to the Excise the greater part of the accounts, whether of management or of revenue, are prepared under existing arrangements by the accountant general's department.

It appears to my Lords to be evident from the preceding statement of the duties executed in the office of comptroller of Excise, that all such accounts, whether of management or of revenue, could with equal facility, with proper requisite assistance, be prepared in and furnished by that department.

The following statement of the establishments of the accountant's and comptroller's offices respectively, will show the total amount of expenditure which is incurred under the present arrangements, *viz.*—

Accountant General's Office.

English Branch (See Establishment, 5th January, 1833)	£9,004	2	8
Irish Branch (See Treasury Minute, 13th March, 1832)	1,940	0	0
Scotch Branch (See Treasury Minute, 5th February, 1833)	2,160	0	0
	13,104	2	8
Add comptroller general's office	4,240	0	0
	£17,344	2	8

No. 2.

Treasury Minute. 26th Feb. 1833.

Comptroller general's office.	
Acting comptroller general	£600 per annum.
First clerk	300 „
Second ditto	200 „
Third ditto	150 „
Seven clerks, at £140	980 „
Seven ditto, at £110	770 „
Seven ditto, at £100	700 „
Six ditto, at 90	540 „
Total	£4240

My Lords have not failed to observe the very great discrepancy which exists in the rate of remuneration allotted to the several individuals composing these respective departments—a discrepancy which must not be lost sight of in deciding upon the arrangements which may be deemed expedient with regard to them.

With reference, however, to the particular subject of present consideration, the only objection which has yet been stated to my Lords to any amalgamation of the two offices in question, or to the abolition of that of the accountants, is contained in the Report of the acting comptroller, of February, 1831, who there states his opinion, that 'the present mode of two 'sets of accountants acting for different parties is a real check on the accounts, not easily 'attained by other means, at the same time that it affords great facility, if error does arise, in 'detecting it by bringing two sets of books together, by means of which it is discovered more 'effectually, and at a less loss of time, and consequently of expense to Government, than by 'any other mode.'

My Lords cannot admit that this argument affords any sufficient ground to justify the keeping up of a large and expensive establishment of accountants, provided it should appear upon other public grounds, that it could be safely dispensed with, and that the public service could be carried on with equal efficiency and security without it.

It appears that for many years subsequent to the original establisment of the Excise, the comptrollers were the only accountants. It was not until the year 1698-9 that it was deemed expedient to appoint a general accountant and clerks, in consequence of the great increase of business which had arisen from the imposition of additional duties of Excise, and it is a singular fact that with only one exception, *viz.* malt, the duties upon every one of the articles, which gave rise to the above appointment, have within the last few years been repealed *in toto*, and that a corresponding diminution has taken place in the numbers employed, and in the extent of the duties executed by the department.

In illustration of the above observation, it may be well to quote the preamble of the Treasury warrant, dated Cock Pitt Treasury Chambers, the 3d January, 1698-9, which sanctioned the appointment of a general accountant and two clerks, and which is as follows, *viz.* :—

Treasury Warrant, 3d January, 1698.

'Whereas you have represented unto us that the business under your management being 'very much increased by the additionall duties on beer and ale, and the duties on salt, malt, 'and leather, and the severall appropriacions of the said respective duties, the business of 'the comptroller's office seems to be too much for him to manage, and to make up the general 'accompts of the Revenue, and that you doo not conceive it properly incumbent on the comp-'troller to make up the same, or that it is fit to be done by him, but are of opinion that a 'general accomptant, with proper clerks, is necessary to be appointed for the more speedy 'bringing upp the arrears of the said accounts, and for the more regular keeping and making 'upp of the said revenue accompts for the future;—and have recommended unto us Dean 'Monteage, gent.,' &c. &c.

It will not fail to be observed that, in addition to the increased business arising from the duties on beer, ale, salt, malt, and leather, which, with the exception of malt, have now all been repealed, the inefficiency, or rather incapacity of the comptroller's office to execute the duties assigned to it, is stated as a principal ground for the appointment of a general accountant.

The manner in which the business of the comptroller's office has been conducted is a sufficient guarantee against the present existence of any such ground for additional or superfluous establishments.

In concluding their observations upon this subject, my Lords desire it to be distinctly understood that they are fully sensible of the accurate manner in which the collection of the large and important revenue of Excise has been effected, and in which the accounts of that revenue have been kept and rendered, under the existing arrangements of the several departments, and that in any revision of those arrangements, with a view to a permanent alteration of them, care must be taken to avoid any measure calculated to impair the efficiency of the service, and thereby to incur risk to the Revenue.

Subject to these remarks, my Lords desire that the Commissioners of Excise be forthwith directed to take this subject into their early and attentive consideration, with a view to submitting to my Lords such arrangements as may, in their opinion, be best calculated to give effect to the views expressed in this minute, by the abolition of all unnecessary repetitions of duty, bearing always especially in mind the importance of preserving the integrity and efficiency of the comptroller's department.

My Lords further desire, that they will not confine their attention in following up the revision hereby directed, to the accountant's branch of their department alone, but will extend it to any other branches of their department in which there may appear to be similar repetitions of labour, and consequent additional expenditure; my Lords having been led to convey

No. 2.

Treasury Minute. 26th Feb. 1833. Clerk of Securities. Comptroller of Cash.

to them this special direction, by a perusal of the duties described by them in their Report of the 2d March, 1831, as executed in the office of clerk of securities, some of which, connected with the computation of salaries and superannuation allowances, appear to be similar to those described as being executed by the accountants, and by a reference also to the duties executed in the office of the comptroller of cash, which appear to be in effect also executed by the acting comptroller general, and to be of a nature strictly falling within his province and department.

My Lords further desire, that a communication be made to the acting comptroller general, of the directions which my Lords have directed to be conveyed to the Commissioners of Excise; and desire, he will immediately communicate to the Commissioners any information which they may require, as well as that he may further submit to my Lords, any observations or suggestions in reference to the subject matter of this Minute, which, upon communication with the Commissioners, may appear to him best calculated to give effect to their Lordships' views, by the simplification of business, the abolition of all unnecessary or superfluous labour, the consequent reduction of the public expenditure, and the concentration in his office, of all duties properly belonging to the office of comptroller, as in the case of the comptroller general of the customs.

My Lords now come to the second branch of their present inquiry, viz.:—

Whether there are any sufficient grounds to justify the continuance of the present system under which the accounts of the Excise Revenue are rendered by, and in the name of the Commissioners of Excise themselves, instead of by their receiver general.

Audit of the Accounts.

This subject is intimately connected with the third head of inquiry, viz., with reference to the audit of such accounts; whether they should continue to form, as they do at present, the only exception to the general rule of audit by the Commissioners for auditing the public accounts, or whether the office of auditor of Excise should not be altogether abolished, and the accounts in future rendered to, and audited by the said Commissioners.

My Lords propose therefore to consider these two branches of inquiry together, and in order the better to enable them to arrive at a correct judgment of the subject they have before them—

1st. The statement of the duties of the receiver general of Excise submitted in the Report of the Board of Excise, dated the 2d March, 1831.

2dly. The statement of the duties of the receiver general of the Customs, submitted in the Report of the Board of Customs, dated 26th March, 1831.

3dly. The statement of the duties of the comptroller general of the Customs submitted in the same Report, and which has already been adverted to in this Minute.

4thly. The Report of the acting comptroller general of Excise, dated 18th February, 1831, and

5thly. The Report of the auditor of Excise, dated 12th February, 1831.

With regard to the receiver general of the Customs, in whose name the accounts of that Revenue are annually made up and rendered to the Commissioners of Audit, it is briefly stated in the Report of the Commissioners of Customs that (with the exception of a part retained in Scotland at the date of their Report, until other legal provision should be made to meet the payment of the warrants of the Barons of the Exchequer in that country) 'the whole 'of the remittances of the Revenue of Customs of Great Britain are now made to the receiver 'general in London,' who 'is personally responsible for any pecuniary loss which may arise, 'whether from the neglect or fraud of any of his clerks,' and who gives security to a very large amount, viz. 40,000*l.*

From the statement which has already been given of the duties of comptroller general of the Customs, it appears that 'a strict control is exercised (by that officer) over the receipts of 'Revenue for the United Kingdom, and a daily control of the public monies paid into the 'Bank of England, and its final appropriation and payment into the Exchequer; and, that the 'annual general accounts are made up in his office for the Board of Audit.'

It is now necessary to see how far the duties of the corresponding officers of the Excise department are similar to those above described.

In the Report of the Commissioners of Excise, dated 2d March, 1831, it is stated, that 'the receiver general receives the duties payable by all the traders who carry on business 'within the limits of the chief office, and also all money remitted from the different collectors 'in England and Scotland, and pays the balances in his hands, exclusive of such sums as are 'necessarily retained for payment of debentures for goods exported, and other special services, 'every Wednesday and Saturday, into the Exchequer; all balances of money received of bills, '&c. not required for immediate use being daily paid into the Bank of England.'

It further appears, that the receiver general of Excise gives security in the same amount as the receiver general of Customs, viz. 40,000*l.*

Comptroller of Cash.

The receipts and payments of the receiver general of Excise appear to undergo a double supervision and control: 1st. by the comptroller of cash, who is stated 'to keep an account of 'all revenue money, bills, &c. in the hands of the receiver general at the close of each day, 'and to see that they are paid into the Bank of England, or deposited in the strong room at 'the Excise office, or otherwise disposed of under the orders of the Board, and to inspect and 'balance the bank books, in which all the pecuniary transactions of the receiver general are entered,' and

2dly. By the comptroller general, who, it will have been seen from the statements already given of his duties, 'daily checks all monies paid to the receiver general by the London trader, 'and all received from the country, either in bills or cash, and balances each day with the re-'ceiver general before he leaves the office; and minutely examines all disbursements whatever

No. 2.
Treasury Minute, 26th Feb. 1833.

'made by the receiver general, with a view to certifying the correctness of the balance paid 'into the Exchequer.'

It will also have been seen, that the annual account for the auditor is prepared by the comptroller general.

My Lords have already called the attention of the Commissioners of Excise to the duties of control at present exercised by the department of the comptroller of cash, which appear to my Lords to be duties belonging to the comptroller general's department.

The above statement, however, is given in order to show the extent of similarity which exists in the course of the business incident to the receipts and payments of both Revenues by the respective receivers general, as well as in the control exercised by the respective comptrollers general, by which officers, in the cases of both Revenues, the annual accounts are prepared for audit.

My Lords are desirous of learning, whether there exists any sufficient reasons why the course pursued in both Revenues should not be assimilated.

It would appear to my Lords to be very desirable to adopt such arrangements as may be found the most expedient and the best adapted for the attainment of such assimilation, by divesting the Board of Excise of its present character of public accountants, and for the future rendering of the Excise accounts, as in the cases of all the other Revenues, by the receiver general.

My Lords are further of opinion, that it is inexpedient to continue a separate and distinct officer for the audit of the Excise accounts, but that, in this respect also, the same course should be pursued as in the other Revenues, videlicit, that the accounts should be audited by the Commissioners for auditing the public accounts, and that the office of auditor of Excise should be altogether abolished.

The objects contemplated in this Minute may be briefly summed up, as consisting in the abolition of the existing repetitions of the same duties in the respective departments of the accountant general and comptroller general, as well as in any other department in which such repetitions of labour may be found to exist, and the consequent reduction of the expenditure thereby caused.

2dly. The abolition of the office of comptroller of cash, and the incorporation of its duties in the office of the comptroller general.
3rdly. The divesting the Board of Excise of its present character of public accountants.
4thly. The constituting the receiver general the public accountant of the Excise revenue.
5thly. The abolition of the office of auditor of Excise, and
6thly. The constituting the Commissioners for auditing the public accounts to be the auditors of the accounts of the receiver general.

My Lords desire, that a copy of this Minute be transmitted to the Commissioners of Excise, with directions to submit to my Lords such observations thereon as may enable my Lords to give such future directions as may be the best calculated to give effect to the objects in view, and to call the attention of my Lords to any points in which legal enactments may be necessary, pointing out the reasons of such necessity.

My Lords further desire, that a copy of this Minute be transmitted to the acting comptroller general for his information, and with directions to communicate with the Board of Excise, and to submit to my Lords any suggestions or arrangements which may occur to him as calculated to give effect to the important objects my Lords have in view.

Appendix No. 3.

Copy of Report of the Commissioners of Excise, dated 6th December, 1833, in reply to the Treasury Minute of the 26th of February, 1833.

No. 3.
Report of Commissioners of Excise in reply to Treasury Minute. 6th Dec. 1833.

May it please your Lordships,

Mr. Spring Rice having, by his letter of the 6th of March last, transmitted to us a copy of your Lordships' Minute of the 26th February, from which it appears that your Lordships have had under consideration the important question, whether and, if so, to what extent the present system of the accounts of this department can be assimilated to the course of the accounts of other great branches of the Revenue; and having, at the same time, directed us to take the subject into our early and attentive consideration, in order to submit to your Lordships such arrangements as may be best calculated to give effect to the views expressed in that Minute;

We have now to submit to your Lordships the following Report upon the several points to which our attention has been directed, and which are stated, summarily, to consist 'in the 'abolition of the existing repetition of the same duties in the respective departments of the 'accountant general and the comptroller general, with a view to the abolition of the former, 'as well as in any other departments in which such repetitions of labour may be found to 'exist, and the consequent reduction of the expenditure thereby incurred:—

'The abolition of the office of comptroller of the cash, and the incorporation of its duties in the office of the comptroller general.

'The divesting the Board of Excise of its present character of public accountants.

'The constituting the receiver general the public accountant of the Excise Revenue.

'The abolition of the office of auditor of Excise, and—

'The constituting the Commissioners for auditing the public accounts, the Auditors of the 'accounts of the receiver general.'

In order that the observations which it will be our duty to make to your Lordships in the course of this Report, may be rendered more intelligible, it will be necessary to advert briefly

No. 3.

Report of Commissioners of Excise in reply to Treasury Minute.
6th Dec. 1833.

to the preliminary parts of the Excise system, and to trace the course of the accounts through their early stages, and into the several departments in which the vouchers are received and examined, and the accounts prepared, controlled, and audited; and, at the same time, to explain the objects and practical operation of the present arrangements in reference both to the peculiar character of our own accounts, and also to the principles upon which the pecuniary transactions of other departments of the public Revenue are conducted.

The duties of Excise, except those on licences, sales by auction, and tea, are charged by officers who visit the several places throughout the United Kingdom, in which the commodities chargeable are manufactured or prepared. The general system is to obtain an account of the materials intended to be used in producing the chargeable commodity, or the earliest possible account of the commodity itself, after the process of manufacture has commenced. With this object in view, the officer is required to attend at the premises, when the most useful accounts of the materials in operation can be taken, and at the most proper times for ascertaining the quantities which are to be charged with duty, the particulars of which are entered in the officer's survey book at each visit.

The quantities of goods liable to duty being thus ascertained, the charges of duty are made up periodically; and, except in the case of British spirits, eight times in the course of the year. At the completion of each period, the officer transcribes the total amount of each person's charge from his survey book, into an account called a 'voucher,' which is made out for each separate head of duty. From the vouchers an 'abstract' is prepared, containing the total amount of the commodities charged to every trader, and the amount of the duty; which, after having been compared with the survey books, and examined by the supervisor, is forwarded by him to the collector, who, being thus apprised of the sums charged, and of the names of the parties from whom they are to be received, enters the same in his ledger. The collectors proceed eight times in the year, at stated periods, to receive the duties which may then be in course of payment, with reference to the various periods of credit which are allowed by law or practice; and the sums paid by the respective traders are then discharged in the collector's ledger, whilst those charged, and for which the legal credits may not have expired, are set forward under the head of 'arrears.' At the conclusion of the round the collector prepares an account current of charge and discharge for each head of duty, showing the arrears of preceding rounds, arising principally from charges of duty for which the trader has a legal credit, and the amount of the receipts of the current round, which, together, constitute the charge. The sums paid under the heads of 'exports,' 'allowances of duty,' and 'overcharges,' constitute the discharge of this account, and the balance is termed the 'net receipt.' This balance is transferred to another account called the 'consolidated account current,' in which the salaries and other charges of management are particularized. These two accounts are forwarded, as soon as they are completed, to the chief office, for examination by the accountants. The net balance is remitted weekly to the Commissioners, and a cash account attested by the officers and supervisors is simultaneously made up, showing the sums actually paid each day to the collector, and the manner in which the amount has been appropriated. In the meantime, the original vouchers have been forwarded by the supervisor to the accountants at the chief office, who debit the respective collectors with the amounts thus charged on the traders within their collections, and give them credit for the disbursements and remittances, as shown by the accounts current and the cash account of the collector. From these documents an annual statement is prepared, and, when signed by each collector, and the correctness of the incidental expenses attested by his affidavit, a general account of each duty is made out by the accountant, and delivered to the auditor.

From the preceding statement it will be seen that the 'abstract' sent to the collector is the foundation of the accounts, which the collector makes out and renders to the Commissioners; whilst, from the original vouchers, which is the basis of the charge against him on their part, he is made responsible by another process, carried on by the accountants, for the whole amount of the duties charged throughout his collection. The vouchers for duties arising in London are made out in the same manner; but the charges upon the respective traders within the limits of the chief office are posted into ledgers from the vouchers by the accountants, (as there is no collector for the collection of the London duties,) and discharged by them as the duties are paid by the traders, to the receiver general, who, after repaying duties legally authorized to be drawn back, and charges of management allowed by the Board, pays the balance of those receipts, and the sums remitted by the collectors from the country, into the Exchequer.

The preceding outline applies, as your Lordships will perceive, only to the course of the accounts, so far as the Commissioners of Excise and their own officers are concerned. The checks upon the due collection and appropriation of the Revenue charged and levied in their names, are administered by two distinct and independent establishments—the control and the audit.

By the comptroller, the 'vouchers,' which have previously passed through the offices of the accountants, are examined, in order that the charge for duties may be correctly raised against the Commissioners. He also examines the payments made by collectors, either in the nature of drawbacks, allowances, and overcharges, sanctioned by Acts of Parliament, of established salaries and allowances, or of other disbursements incidental to the collection of the duties and the general economy of the service; checking, in each case, the various computations, and requiring the production of competent authorities and of proper acquittances for the disbursements. From the accounts and documents delivered to him, he annually makes out, and delivers to the auditor, a general statement for each duty, in addition to the

No. 3.

Report of Commissioners of Excise in reply to Treasury Minute.
6th Dec. 1833.

similar accounts rendered by the accountants. He also takes an immediate account of all sums of money which come into the hands of the receiver general, the organ of the Board in all its pecuniary transactions, within the limits of the chief office, and of the appropriation of those sums until, after the authorized deductions, the balance is paid into the Exchequer.

The comptroller appears thus to act as an officer appointed, on the part of the Crown, to ascertain and to certify the sums for which the managers of the Excise revenue are answerable, and by his interference, as soon as possible after the money comes into the hands of those managers, to see that no part of it has been diverted from its proper destination, and that the balance is not retarded in its progress to the Exchequer.

The accounts raised by the comptroller are made out from the same documents, and in nearly the same form as those made out by the accountants; so as to be in fact duplicates; and, although in practice, they are compared together for the purpose of discovering and correcting any errors which may have crept into either, they are, in theory, completely distinct accounts.

But, although to the preceding extent, the course of examination pursued by the accountants and comptroller is nearly the same, there are certain duties connected with the charge which are performed by the accountants exclusively. The charge for licence and auction duties, within the limits of the chief office, is raised entirely by them, the comptroller merely checking the accuracy of the calculation; and, in the case of the licence duty, not until after the payment by the parties from whom it is due, to the receiver general. On the accountants, also, devolves, exclusively, the correspondence (which is considerable) with the various collectors and officers, on all points connected with the rectification of errors, whether they may be detected by themselves or in the department of the comptroller general. To these duties must be added that of making up the accounts for Parliament, for your Lordships, the Board of Trade, Commissioners of Inquiry, &c., which will be subsequently noticed.

The functions of the auditor commence, in theory, from the period at which the annual accounts of the collectors in the country, and the accounts of the receiver general in London, prepared by the accountants on the part of the Board, and by the comptroller on the part of the public, are severally delivered to him. No examination as to the charge takes place in this department, beyond that which consists in ascertaining that the accounts rendered by the accountants agree with those which are made up and certified by the comptroller. But, every item of the discharge is subjected to a minute scrutiny; every discharge voucher is examined, the authority for every payment is referred to, and every computation is checked; and, with a view to effecting a considerable acceleration of the audit, by enabling the auditor to complete his check of the vouchers, and other documents connected with the discharge, before the period at which the annual accounts can be finally made up and rendered to him, and thus to conclude the audit with little delay after the receipt of those accounts, arrangements, which are now partly in operation, have been made for forwarding the whole of the documents connected with the general accounts of the collectors, to the auditor, made up in rounds, as soon as the examination of them by the comptroller is completed.

Those which relate to the cash account of the receiver general, which comprehends the remittances from the country, and the London duties, and all payments made by that officer, are forwarded to him weekly. It may be necessary here to observe, that the proximity of the office of the auditor of Excise to that of the accountants, has alone allowed of this arrangement being effected, as means thus exist for frequent subsequent references, which are indispensable on the part of the accountants, to their vouchers and documents, before the accounts are finally made up.

The accounts are eventually engrossed, and declared by the auditor before the Chancellor of the Exchequer, and are finally passed, and lodged by him in the proper offices of that court.

In addition to these checks, all the pecuniary transactions of the receiver general are examined and recorded, on the part of the Board, by an officer termed the comptroller of the cash, in whose department accounts are kept of all money, bills, &c. coming into the hands of that officer; of all sums paid by him, either in the discharge of the expenditure of the service, or into the Bank of England as public Revenue; and of the sums retained by him under the authority of the Act of Parliament, to enable him to meet the current, or the prospective demands of the service. The amount is in the joint custody, and under the locks of the receiver general and comptroller of cash; and all orders for transferring from the Bank to the Exchequer the sums to be brought to account at the Exchequer as Revenue, are signed by the principals of both departments.

Having thus laid before your Lordships a general statement of the course of the accounts of this Revenue, and of the checks upon the charge, receipt, and appropriation of the duties, we shall now advert to the system in operation in the department of Customs, which appears to have suggested to your Lordships a revision and alteration of the principles upon which the pecuniary transactions of this department are conducted, in some of their most essential particulars.

The duties of Customs are charged upon commodities imported and exported, by number, weight, measure, or according to their value. The rates are in all cases specific and absolute; and, as a general rule, the commodities are charged with duty in the precise state in which they are produced to the officers by the merchant, either for home consumption, or for exportation to foreign parts.

No. 3.

Report of Commissioners of Excise in reply to Treasury Minute.
6th Dec. 1833.

The system in operation in London for charging the duties is, as described by the officers of the department, as follows:—

The party entering goods inwards, is required to deliver in triplicate, a bill containing, amongst other necessary particulars, the number and description of the goods, and the marks and number of the packages. Two of these bills are retained in the department for the use of the comptroller and the collector respectively; the third, on being eventually signed by both these officers, becomes the warrant for the delivery of the goods; with this bill the two former are severally computed and compared in the respective branches of the collector and comptroller, after which the duty is received, and the warrant, or third bill, is forwarded, when signed, to the officers who examine the goods, as their authority for the delivery.

On each entry being passed, one of the bills is forwarded to another department, that of the examiner, for the purpose of being checked and recomputed.

The amount of the duty is first entered in the respective cash books of the collector and comptroller, which are added up, and the totals compared and agreed at the close of each day—the comptroller signing the collector's cash book, in proof of such agreement.

On the receipt of the bills in the department of the examiner, they are again entered in a cash book kept in that department, the totals of which are also daily compared with the cash books, in the long room kept by the establishments of the collector and comptroller of the port of London, which are marked by the examiner, in proof of such examination and agreement.

Towards the close of each day, the whole of the receipts having, in the first instance, been entered in books, by the clerks in the treasury room, (an office of the receiver general,) and subsequently, by other clerks in the bill office, (another branch of the same department,) the orders and vouchers are forwarded to the comptroller general, in whose office they are examined and entered; after which, they are returned to the receiver general.

The appropriation of the duties is similarly recorded in the books, both of the comptroller and examiner, by whom the correctness of the charge against the collector is thus reciprocally authenticated.

The preceding is a statement of the system which prevails at the port of London. As regards the check and control of the duties paid at the outports, the comptroller's bills of entry (there being a resident comptroller with his establishment at every port in the United Kingdom) for goods inwards and outwards, with abstracts attached thereto, signed by the collector and comptroller, are transmitted, monthly, from the respective ports, to the examiner's office, in London, where the same are recomputed and compared with the abstracts.

A quarterly abstract, from the several ports, is also transmitted to the examiner, stating the total amount of the duties received under each branch, signed by the collector and comptroller; and, if found, upon examination in his office, to agree with the three monthly abstracts, is forwarded to the comptroller general, to be ultimately transmitted by him to the audit office.

The bounty and drawback debentures for goods exported, and certificates for repayments of duties with abstracts thereof, are similarly transmitted to the examiner's office; and, if found to be correct, the abstracts are retained by the examiner and the vouchers, forwarded from his department to the comptroller general, and by him, eventually, to the audit office.

Should any of the beforementioned entries, or the vouchers, prove to be incorrect, the examiner acquaints the respective collectors with the objection; and, if any of the entries are short computed, or the vouchers overcomputed, the collector is surcharged the difference.

The charge thus raised against the collectors is discharged by the authorized payments, consisting chiefly of the trade vouchers and charges of management at the several outports. The trade vouchers are paid by the collectors and comptroller, at the ports from whence they are transmitted to the examiner in London, and, if found correct, are forwarded to the comptroller general, who is, upon the certificate of the examiner, authorized to give the collector credit for the amount.

The charges of management are, with a few exceptions, primarily referred to the comptroller general, before payment is ordered; and, in all cases, the whole of the expenses under this head come under examination by that officer, both as to their propriety and accuracy of calculation.

The remittances, in cash and bills, from the collectors at the outports, and the daily receipts at the port of London, (which are immediately paid into the hands of the receiver general, by the collector of London,) together with occasional remittances from the colonies, constitute the charge on the receiver general, and at this period only his responsibility as the public accountant of the Crown, commences.

No payment can be made by this officer, except upon a Board's order, or by Treasury warrant. The correctness of the disbursements, on account of drawbacks and bounties, &c., is certified by the proper officers in the long room; and all issues, on account of salaries, &c., by the comptroller general, previously to the Board issuing their order for payment.

The whole of the payments, having been, in the first instance, in like manner with the receipts, entered in books by clerks in the Treasury room, and subsequently by the other clerks, the orders and vouchers are also, towards the close of each day, forwarded to the comptroller general, in whose office they are examined and entered, after which, they are returned to the receiver general.

Such payments as are not made by the receiver general, out of the current receipts, are made by drafts upon the Bank of England, drawn by that officer, and countersigned by the comptroller general.

No. 3.
Report of Commissioners of Excise in reply to Treasury Minute.
6th Dec. 1833.

All payments into the Bank by the receiver general are checked by the comptroller general, who is made aware, by the comptrollers at the ports, of the amount of the country remittances. He sees daily that the bills and money are duly entered in the Bank book, and that the account is credited with the amount of the bills, as they come to maturity; and it is his duty to ascertain, that no larger balance than 1000*l.* is retained, at the close of each day, by the receiver general.

Quarterly bills of the incidental and other payments in detail are transmitted to the Treasury, from whence they are forwarded by your Lordships to the Commissioners of Audit, accompanied by an authority for allowing the amount in the accounts of the receiver general.

The final account of the receiver general is prepared and transmitted to the audit office, accompanied by the whole of the vouchers, in support of it, as soon after the expiration of the year as may be practicable. In this account, the receiver general charges himself with the declared balance of his preceding account, and with all sums paid into his hands within the year.

The means by which the receiver general ascertains the accuracy of the sums with which he is chargeable, as the great public accountant of the Crown for the Customs, are derived from books kept in his office, showing the total amount received by him within the year.

From the preceding statement it appears, that, in the department of Customs, the collectors at the several outports, amounting in number to about 110, have each a comptroller associated with them; and that under each comptroller an establishment is employed in checking the collector, by raising a charge against him for the duties to be received on imported goods admitted to entry. The numbers of persons employed under the comptrollers, at the different outports, who are in fact the primary accountants, have not been stated in the returns which have been furnished to us by the Commissioners of Customs; but, they must, it is imagined, be considerable, as the vigilance and minuteness of the system are attested by the large establishment employed under the comptroller of the port of London, and by the details of the check exercised by him, as shown in the statement of the duties of that office. The charge then on debit against each of the collectors being thus raised, in the first instance, by the several local and primary comptrollers, its amount is finally determined by the examiner's department, a distinct establishment, employed in the examination of the accounts, through the exercise of an efficient countercheck: a quarterly statement is then furnished by the examiner to the comptroller general, from which he ascertains the sums with which the several collectors are to be debited; but, it appears, that the comptroller general's establishment does not exercise any control over the charge thus raised by the local comptroller, counterchecked by the examiner; and, the business of the comptroller general, as regards the charge, appears therefore to be rather that of an accountant, in preparing the general account current of the collectors, which he makes up, and eventually renders for audit.

So far, then, it would appear, that, although there is no department of account in the Customs, under that specific designation, all the duties of that office are virtually performed by persons who, under other denominations, are employed substantially in the same manner as the accountants of Excise; the department of the comptroller general undertaking a portion of them, in conjunction with those which are more in accordance with the title of his office, and more analagous to the functions of the comptroller general of Excise as a check officer. But, to whatever extent the comptroller general of Customs may unite in his own department the double office of accountant and check officer, it is evident, that a distinct check of the charge raised against the collectors, is administered in a separate department, having appropriate and exclusive books and accounts, and apparently independent both of the local establishments in which the primary accounts are raised and of the comptroller general, to whom the correctness of the charge is eventually certified.

It will thus be found, that, in the various establishments of the Customs, the persons employed resolve themselves practically into the two general denominations of accountants and check officers; that the same accounts are raised in the different departments; that similar books are kept in each; and, that the only real distinction in the practice of the two branches of Revenue in this respect, appears to consist in this,—that whereas, in the department of the Customs, one general and formal state of account only is produced at the close of the year, for ulterior examination, the general account of the Excise is rendered in duplicate; one by the comptroller, on the part of the public; and one by the accountant, on the part of the Commissioners, in virtue of their obligations as a branch of the great accountants of the Crown, and in accordance with the course of the Exchequer, to which, as the supreme court of account in the kingdom, they are amenable.

But, although the principle and, to a considerable extent, the practical part of the system in the two departments are, in these respects, virtually the same, the accounts themselves are, in their nature, essentially different; especially those which are connected with the primary charge and collection of the duties.

In the department of Customs, the officers retain the custody of the goods until the duty is paid; the charge and receipt become therefore contemporaneous; and, as the revenues arise from what may be denominated, ready-money duties, the accounts from the beginning are in the nature of mere cash accounts, or accounts of receipt and expenditure.

On the other hand, the Excise charge arises in the first instance from articles, the duties upon which are, for the most part, ascertained during the process of manufacture, but which are not then collected, in consequence of the various credits allowed by law to different classes of manufacturers.

No. 3.

Report of Commissioners of Excise in reply to Treasury Minute.
6th Dec. 1833.

So extensively, indeed, does this system operate in protracting a settlement of the charge in the Excise accounts, that it may, and in fact it does constantly happen that a second, and even a third charge of duty has been ascertained before the first becomes legally payable; so that the article (which has never been in the custody of the officers, as in the department of Customs) has, in most cases, not only quitted the possession of the manufacturer, but is frequently consumed before he can legally be required to make good the charge of duty.

A necessity is hence created, of keeping a running account with each individual trader; the amount thus charged, but not due, being transferred (as shown in the description of the collectors' account current) from the accounts of one period to those of the next, under the nominal head of 'arrears,' and so on, until it is liquidated in due course of payment. Hence, all the primary accounts of this Revenue are, in their nature, more minute and complicated than those of the Customs; and hence, before what may be termed 'the accounting' comes into operation in the Customs, a very elaborate series of accounts has been commenced by the officers of this department. Hence also, it is, that in this Revenue, the Commissioners, on whose orders and acts the realization of the arrears depends, are necessarily the responsible accountants to the Crown. The accounts of the two Revenues are not therefore based upon the same or corresponding principles; and the details of each are consequently so dissimilar in the earlier stages, as to deprive them of that analogy which appears to have been assumed as an argument for the revision and alteration of the present system of this department.

From a consideration of these distinctions therefore, the transactions of this Revenue would appear, rather to require more vigilant and independent systems of account and control, than those of the Revenue of Customs, and the incorporation of the two departments of accountants and comptroller, even if sanctioned by the precedent of either Revenue, would not necessarily follow, however applicable such an arrangement might have been to the early practice of this department, when the duties were comparatively inconsiderable in number and amount, and were raised and levied upon a different principle, or to the mere cash accounts of any other branch of the public Revenue. With regard to the Customs, however, it has been shown that checks, equivalent to those which are exercised in this department by the accountants and comptroller, are in full practical operation. It would also appear, that the practice which now exists in this department has obtained ever since the earliest periods of the Excise; the Commissioners when first constituted were, in fact, empowered to appoint accountants, amongst other offices, who performed the same duty on the part of the Board as they now do, of making up and stating their accounts, and delivering them to the check officer, that they might be passed and declared in the usual manner. The appointment of an accountant general and two clerks, in 1698, in addition to other accountants then on the establishment, appears to have had its origin in great delays on the part of the comptroller in preparing his independent yearly statements for the auditor, and a consequent accumulation of undeclared accounts, which had been a subject of frequent remonstrance and complaint from the Board, as appears in their official letters of that period; but, at the time at which the additional establishment was authorized, there were already no less than nine accountants employed in preparing, making up, and stating the accounts on the part of the Commissioners.

It does not therefore appear to be the case, as stated in the Minute, that the comptroller was, for many years subsequent to the establishment of the Excise, the only accountant.

The next points for consideration are, whether it is indispensable or expedient that the Commissioners of Excise should retain their character of public accountants, or whether their responsibility, in that respect, might not be transferred to some other public officer of the department,—the receiver general for example,—and if so, in what degree the objects contemplated in your Lordship's Minute would be promoted by such an arrangement.

By their constitution, the Commissioners are required to collect all and every part of the Revenues of Excise, to keep separate and distinct accounts thereof at the chief office, and to set forth in such accounts the amounts respectively charged and collected, and remaining in arrear, of each of the duties; and all collectors, receivers, and other persons intrusted with the collection of the Excise, are required to collect, pay, and remit the same, in such manner and form, and at such times, as the Commissioners shall order and direct.

They are thus directly responsible to the Crown for the monies charged and levied in their names throughout the kingdom; and, in relation to that responsibility, as well as for other purposes, the law has intrusted them with large and summary powers, both as to the proceedings and properties of the numerous trades whose business brings them within the scope of the Excise laws; and whilst it leaves to the Commissioners, exclusively, the regulations under which the several duties shall be collected, it invests them, at the same time, with that independent authority and control over the establishment which is necessary to enforce the observance of them in the most effectual manner.

Whatever might have been, in the early periods of the Excise, the value of this direct responsibility, both to the Crown and to the subject, it must be admitted, that the matured operation of the system of accounts, both in the departments under the control of the Board, and in those independent of its authority, has greatly narrowed its limits, without, however, in any degree, altering its nature or impairing its essential character.

The responsibility of public accountant, in that sense and meaning of the title which the peculiarity of the Excise system suggests, is not limited merely to rendering a faithful account of the monies actually received, but commences, as your Lordships will have remarked from some of the preceding details, at the period when any charge of duty is first raised, and is in continual operation during the interval which precedes the actual payment. It is consequently as important a part of the duty of the public accountants of Excise to take care that what has been properly charged is duly levied, as to see that what has been levied is duly applied and accounted for. Hence it follows, that the larger portion of the functions of public

No. 3.

Report of Commissioners of Excise in reply the Treasury Minute. 6th Dec. 1833.

accountants of Excise are such as the receiver general cannot have the means of performing, unless, indeed, he were invested with the power and authority of the Board, and were capable of executing in his own person the Board's various and complicated duties of superintendence and control.

The same causes appear to deprive the office of public accountant of Excise of all analogy, in this respect, to the department of Customs, where the accounts are rendered in the name of the receiver general. No charges are raised for which the duties are to be levied at a distant period, there are no arrears of partially-paid duties to be watched, and no computations to be made of duties receivable at a future period. The annual account of the receiver general of that department, which is delivered for ulterior examination, appears, in fact, to consist simply of the charge arising from the declared balance of his preceding account, and from the sums paid into his hands within the year; and his means of ascertaining the accuracy of the sums with which he is chargeable, as the great public accountant of the Crown for the Customs, to be derived from the correctness of books kept in his office, showing the total amount received by him within the year. In the case of the Customs, therefore, the functions of public accountant appear to add nothing to the responsibility, and very little to the labour of the department of the receiver general.

With regard, however, to the public accountant of the Excise, the case is entirely different. The responsibility which is inseparable from the peculiar system and mode of accounts in this department attaches at a period considerably antecedent to that at which the public accountant of the Customs can incur any, and when the strong powers which are intrusted to the Board are necessary for ensuring the proper charge and collection of the duties. Without the means of ascertaining that charge, or the power of enforcing it, and not possessing any authority or discretion, the exercise of which might be essential for his security, the receiver general of Excise, as the public accountant, must adopt and acquiesce in whatever amount of charge the comptroller may establish against him, a system which would be inconsistent with the principle upon which all responsibility of accounts is undertaken; and which must result in a mere nominal liability for all that concerns the accounts of this Revenue, except the mere receipt and appropriation of the sums which may be paid into the hands of the receiver general.

The Excise laws and system appear therefore to oppose an objection in principle, and a difficulty in practice, to the transfer of the responsibility of public accountant from the Commissioners to the receiver general.

It remains to be considered how far the views expressed in your Lordship's Minute, so far as they relate to a saving of expenditure, would be promoted by incorporating the departments of account and control, and constituting the receiver general the public accountant, in lieu of the Commissioners.

It has been shown, that in the two Excise departments of account and control the same relative duties are performed as in the several undermentioned departments of customs, viz.:—

The local outport comptrollers,
The comptroller of the port of London,
The examiner, and
The comptroller general.

On the Customs' establishment there is also connected with the accounts another department, that of inspector general of imports and exports, the duties of which consist in the preparation of periodical and other accounts and returns, illustrative of the state of trade, and of the general commercial transactions of the kingdom. These duties, as respects accounts of internal trade and consumption, are performed in the office of the accountant general of Excise. A reference to the particulars of these several establishments will, it is apprehended, show to your Lordships that the Excise system of account and check is conducted at considerably less expense in the aggregate, as well as at lower rates of individual salary, than that of the Customs, even without taking into account the outport establishments of control, the particulars of which are not before this Board. But leaving out of view the establishments of the Customs, and assuming the practicability of consolidating the Excise departments of account and control, the utmost saving to be effected would be the cost of the lesser. As however this arrangement implies that the accounts would be both raised and controlled by officers of one and the same establishment, and that the accounts of charge, at least, would be subject to the same species of examination only as they now undergo in the department of accounts, the double check, which operates materially as a correction, both to the accounts of the comptroller and the Board's officers, would be destroyed, and some countercheck, such as is administered by the examiner in the Customs, would therefore still be requisite, the expense of which would largely diminish the saving to accrue by discontinuing the present double check, the utmost cost of which is not, we believe, more than about 4,000*l.* per annum.

With regard to constituting the receiver general the public accountant, it is apprehended that that officer could not undertake the responsibility which the nature of the Excise system involves, without the means of ascertaining the correctness of the charge by officers of his own department, and without some control over the proceedings of those by whom it would be raised and levied in his name. The character and functions of the receiver general would thus be materially extended and altered, and the change could not be accomplished without a considerable increase in his establishment.

It may be proper in this place to advert to the expenses of the respective departments of account and control, which have been contrasted by your Lordships in that part of the Minute of your Lordships' Board, which describes the relative duties of those establishments.

It is undoubtedly true, that for the purpose of exercising an efficient check, the comptroller general prepares, and from the same materials, a series of accounts, corresponding with those which are made up on the part of the Commissioners for delivery to the auditor; but there are many other duties performed by the accountants, which do not fall within the scope of the comptroller's office, and which we have already casually noticed. The preparation of all accounts of internal trade and consumption on articles subject to Excise, whether required for Parliament, your Lordships, the Board of Trade, or for any other purposes, is a branch of the duty exclusively performed by the accountants. The charge for licence and auction duty within the limits of the chief office is also exclusively raised by the accountants, and all correspondence with the collectors and officers upon the subject of the accounts, and relating to errors, whether detected by themselves or by the comptroller, is wholly conducted by the accountants. The proceedings of the comptroller are also considerably abridged and facilitated by the previous examination which the accounts and vouchers have undergone in the department of accounts, by the examination of the Board's orders for disbursements, which are all authenticated by the accountants to the comptroller. These and many other official details of less moment, which are performed exclusively by the accountants, will, we apprehend, be found sufficiently to account for the disparity in the establishments of the two departments, to which your Lordships have adverted.

But although we are not, for the reasons which we have stated, prepared to recommend to your Lordships any alteration in the general features of the Excise system of account and control, it appears to be susceptible of some modifications, especially as far as the control of the discharge is concerned, and the check upon the monies in the hands of the receiver general.

It has been observed in the preceding part of this statement, that the functions of the comptroller apply also to the discharge part of the accounts, and that he has official cognizance of payments of every description out of the receipts for which he has previously rendered the Commissioners accountable. It does not, however, appear, that the precise limits of the comptroller general's authority in this respect are expressly defined, and they are perhaps rather to be deduced from the mode in which the duties have been performed, than from any written instructions on record for the guidance of that officer.

Whilst the duties of Excise were farmed, the comptroller general had, under that system, a complete check upon all the money transactions of the Revenue. From his record of the leases, he ascertained the names of the respective farmers, and the amount of the sums which they had contracted to pay. As these sums were specific and absolute, and were not subject to deductions, the transaction became a cash account in its most simple form; and thus the amounts, the receipt and appropriation of which came under the immediate check of the comptroller, constituted the general cash account of the Commissioners.

But when the Revenues ceased to be farmed in 1683, the fixed rent of the farmer gave place to the uncertain receipt of the collector, and a change in the system became unavoidable. The charge was accordingly raised by the comptroller from the vouchers, and the comptroller, who had not, however, as in London, any cognizance of the transactions between the individual traders in the country and the collector, took the collector up as the agent of the Board, and charged him with the recorded amount of duty, giving him credit for the sums paid under authority as returns of duty and charges of management. But the cash accounts returned and sworn to annually by the Commissioners included only the transactions of the receiver general, and did not comprehend the repayments of duty, and the salaries and incidental payments disbursed by the country collectors. Supposing the duties to be farmed, this mode of accounting would be full and accurate, as in that case the reserved rents would not be, as the gross and net receipts by the collectors now are, subject to deductions, it may therefore be inferred, that when the collection of the duties was extended to the different counties, the remittances of the different collectors were taken up, instead of the rents formerly paid. The difficulty, if not the impossibility, of examining the different payments made in the country, in sufficient time to introduce them into the cash account, favours this inference.

The business performed by the comptroller, with regard to the country payment, is thus wholly retrospective. It forms, in fact, a part rather of the audit than of the control, the expenditure falling in a peculiar manner under the cognizance and check of the auditor. The interposition of the comptroller, as regards the discharge, thus involves a double examination, by independent check officers, of every item of expenditure, without the advantage which takes place in respect to the comptroller's examination of the payments made by the receiver general, which examination is always prompt, and in most cases precedes the issue of money. A more effectual mode of ensuring accuracy could not perhaps be devised, than that which arises from the preparation of distinct accounts by persons acting independently of each other; but the question for consideration is, whether a satisfactory examination could not be made by a less expensive process?

In considering the proposal for discontinuing the office of auditor of Excise, and transfering the audit to the Commissioners for auditing the public accounts, it does not appear that a saving of the expense of the auditor's establishment could be effected by such an arrangement, as a certain number of persons must necessarily be employed wherever the examination takes place, unless, indeed, the establishment of the Commissioners of audit is too large for the present duties, which is not alleged or implied in any of the statements under consideration. The proposition appears also to be open to the objection, that the period at which the audit of the accounts could be proceeded with, would be retarded by the necessity of retaining, for the use of the accountants, until the accounts for the year should be finally made up, the vouchers and other documents connected with the accounts, to which frequent reference must be had by the accountants and the other officers of the Board, long after the period at which they are

No. 3.

Report of Commissioners of Excise in reply to Treasury Minute.
6th Dec. 1833.

at present delivered into the custody of the auditor. As these references can be made with the greatest facility, so long as the documents remain in the Excise office, the present arrangement admits of an early delivery to the auditor of the necessary papers, authorities, and vouchers, without waiting for the completion of the annual accounts; and as the auditor himself has the most prompt and effectual means of ascertaining upon the spot the accuracy of the accounts under examination, from various sources, it is obvious that great advantages, in point of convenience, expedition, and the early detection and easier rectification of errors, are derived from the presence of the check officer and his establishment under the roof of the Excise office. Of late years, the final audit of the accounts has been greatly accelerated, and when the arrangement to which we have alluded in a former part of this Report shall have come fully into operation, the accounts will, it is apprehended, be ready for declaration within nine months after the close of the year. As these advantages would be lost by transferring the audit to the Commissioners for Auditing the Public Accounts, it does not appear that it would be desirable to adopt that arrangement, on the mere ground of rendering the Excise accounts uniform with those of other public departments, from which indeed they are wholly disconnected.

But although we are, for the reasons above stated, averse to any arrangement which would either protract the audit of the accounts, or remove the documents, which are in frequent requisition for various purposes by the Board and its officers from the chief office, it appears to us that it would be practicable to incorporate the two Excise check offices of audit and control under a principal, who should exercise the entire check and control both of the charge and discharge, and should pass the general account of the Commissioners, as the great public accountants of the Crown, through the different stages of the Court of Exchequer. Such an officer should, in our judgment, be wholly independent of the Board, whose accounts should, as at present, be prepared by their own officers, and be made up and rendered as distinct records of the multifarious and complicated transactions of the Revenue under their management. By this arrangement the control and discharge might be made, to a great extent, contemporaneous and conclusive, and whatever form of account may be eventually adopted as most convenient, it should retain all the essential characteristics of the double check, without which, no accounts of such detail and magnitude could, in our judgment, be safely and efficiently carried on. It may be matter of consideration, whether some of the details may not be simplified without impairing the efficiency of the system; for instance, whether an entire series of duplicate accounts is really necessary; but we abstain from entering upon this, which may be regarded as a subordinate part of the Inquiry, until the general principles, upon which the revenues of Excise are henceforth to be accounted for and controlled, shall be definitively established.

With regard to that check which is applied more immediately to the money transactions of the receiver general by the comptroller of cash exclusively, so long as it is necessary, under the existing system, to keep large balances in the coffers of the receiver general, to enable him to meet prospective demands of considerable amount, and for which the receipts of the day are not sufficient, the check of an officer of that description, from whom security to a large amount is taken, is highly important, as no money can actually pass into or out of the hands of the receiver general, or remain in the treasury of the Excise, without his knowledge and consent; and the reserved sums have frequently reached an amount considerably greater than that for which the receiver general gives security. But it appears that a part of the system of the Customs might be very advantageously adopted in this department, by the repeal of the existing law, under which, no sum paid into the Bank of England on account of Excise can be applied to any other purpose than that of payment as Revenue into the Exchequer; and by the enactment of a provision, which shall authorize the receiver general of the Excise to draw checks upon the Bank, under orders of the Board, countersigned by the comptroller of the discharge, for the sums for which, under the present system, reserves must be made in the coffers of the receiver general.

In this event, the necessity for a comptroller of cash would cease, and the necessary check might then be exercised by the establishment of the comptroller general.

Having thus laid before your Lordships such observations as an anxious and attentive consideration of the principles and practical operation of the present system has suggested to us, the points which, we think, the preceding statement will be found to establish, and the conclusions to which they appear to lead, are as follow:—

That the principle upon which the Revenue of Excise is raised is distinct and peculiar, and requires an appropriate and exclusive method of charging, levying and accounting for the duties.

That the Commissioners of Excise, as the collectors and managers of the Revenue, are not merely responsible for the monies which pass into the hands of their subordinate officers, and for the appropriation of the several amounts, but that it is a part of their duty to raise, by their own officers, and to keep, with every individual trader, various complicated accounts, which fix and record, both the amount of the charge and the periods of payment.

That they are invested by law with extensive and discretionary powers, which enable them at once to take the most efficient steps for securing the charge and payment of the important Revenue, for the collection, as well as the appropriation of which, they are accountable.

That the receiver general could not, under such circumstances, be invested with the character and responsibility of public accountant to the Crown, unless many of the powers and authorities now exercised by the Board were delegated to him, and he possessed the means, by the agency of a sufficient establishment, of ascertaining the accuracy of the charge, for

No. 3.

Report of Commissioners of Excise in reply to Treasury Minute. 6th Dec. 1833.

which he would become responsible; and that it is therefore expedient that the accounts should continue to be rendered in the names of the Commissioners.

That the principle of the Excise charge, and the necessarily complicated system of account in the earlier stages, whilst they add to the real responsibility of the public accountants, require, on the part of the public, as well as for the security of the Revenue, an independent and efficient control. That this object is attained by the present system; the Commissioners, as managers of the Revenue, charging and collecting the duties, not merely in the sense in which those terms imply a responsibility of account for sums received by them, but raising and watching the progress of the preliminary charge from which their revenues are derivable; and the check officers, with distinct, and independent establishments, examining in detail the various documents upon which the pecuniary transactions of the Commissioners are to be authenticated.

That the incorporation of the departments of accounts and control would constitute the principal of the united establishment, the sole authority for the charge upon the public accountant, and the sole voucher for its accuracy; an arrangement which would, not only commit the whole details of the charge to one examination, but must necessarily tend to divest the public accountant of all real responsibility, inasmuch as it would deprive him of the means of showing, by his own accounts, the nature and detail of his pecuniary transactions, and of protecting himself from the consequences of any errors which the absence of a double check, in accounts of such magnitude and intricacy, would hardly fail to occasion.

That this system of double check, and the use of duplicate books, are not peculiar to this department; but that the accounts of the Customs, which are, as already explained, more in the nature of cash accounts, are subjected to a control, at least as distinct and independent in principle, and as comprehensive in detail, as that which is applied to the more intricate accounts of this department; and that, although the Excise system may appear to involve larger establishments under this head, this, in reality, is not the fact, and it is administered at an expense considerably less than that of the Customs.

That even, if an eventual examination by the Commissioners of Audit be regarded as affording the means of correcting any inaccuracies arising from the discontinuance of the double check, the greatest confusion and inconvenience would result, by deferring the correction of errors until a remote period; and that the removal of the vouchers and other documents from the Excise office, where they are constantly required for official or legal reference, would be productive of serious embarrassment.

That the departments of control and audit may be consolidated without any confusion or practical inconvenience; and that the incorporation of the two establishments would be attended with some saving of expense.

And finally, that the office and establishment of comptroller of cash might, by placing the pecuniary transactions of the receiver general with the Bank of England upon a different footing, without inconvenience, be abolished.

In concluding our statement of the grounds upon which we conceive that accounts of such magnitude and detail could not, without great risk, be made up and controlled upon the views expressed in your Lordships' Minute, we may confidently refer your Lordships to the history and results of the present system, which appear to furnish many practical arguments in favour of its continuance.

It will be seen from the annexed account, that whilst the gross produce of the duties from the earliest period has amounted to the enormous sum of 1,191,275,000*l.*, the defalcations do not amount to more than 377,000*l.*, or about 7*d.* in every 100*l.*; and that, whilst the proportion of the loss from 1662 to the period of the consolidation of duties, in 1787, amounted to 1*s.* 0¼*d.* per cent., from that time to the present, it has not exceeded 5½*d.*, under all the disadvantages arising from the protracted credits, and from the facilities which insolvent traders possess, of removing their goods from the operation of the Crown's process, as well as the articles themselves, in respect of which, the unpaid duties have actually accrued. To this illustration of the effects of the system, as far as the collection of the duties is concerned, it may be added, that fraud and malversation in the appropriation of them have been almost unknown, notwithstanding the number of the agents into whose hands the public monies are paid, and the extent and character of their pecuniary transactions. So promptly, indeed, are the checks arising from the present system applied to the receipt of the public monies, that the aggregate balances in the hands of the ninety-two collectors, in the United Kingdom, amounted, on the 5th of January, 1833, to little more than 6000*l.*, which is at the rate of about 65*l.* for each collection; and even these small sums arise, for the most part, from unadjusted and disputed claims to the proceeds of fines and forfeitures which are in a course of settlement, and not from any delay in bringing to account the produce of the duties.

As the system to which these results must be attributed, is coeval with the introduction of the Excise, there are no means of ascertaining from experience the probable effects of any other, where accounts of such peculiarity and magnitude are concerned, or the precise degree in which the different parts of it contribute to the action and efficiency of the whole. The analogy, indeed, of other departments, so far from establishing grounds for withdrawing, or weakening any of the existing securities, tends to confirm the policy of the present arrangements, and shows that, even in reference to accounts involving less responsibility, the same principles are in active operation.

Upon the whole, therefore, we feel it incumbent on us to submit to your Lordships our deliberate and decided conviction, that the maintenance of the present system, so far as the double check is concerned, is necessary to give effect to the views expressed in your Lordships' Minute, as tending to 'preserve the efficiency and integrity of the comptroller's department;'

No. 3.
Report of Commissioners of Excise in reply to Treasury Minute.
6th Dec. 1833.

and to produce those results which your Lordships were pleased to designate as 'the accurate 'manner in which the collection of the large and important revenues of Excise has been ef- 'fected, and in which the accounts of that revenue have been kept and rendered, under the 'existing arrangements of the several departments.'

We have the honor to be, &c.

F. H. Doyle. J. C. Mortlock.
W. H. Percy. Wm. Plunkett.
Excise Office, Dec. 6, 1833. Thos. Harrison.

Appendix No. 4.

Copy of Report of Mr. Rotton, Acting Comptroller General of Excise, also, in reply to the said Treasury Minute of 26th February, 1833.

My Lords.—May it please your Lordships.

No. 4.
Report of Mr. Rotton, Acting Comptroller General of Excise, in reply to the Treasury Minute.
15th Jan. 1834.

Your Lordships having been pleased, by your Minute of the 26th February last, to direct me to submit any observations and suggestions which might occur to me, in relation to the several important objects therein detailed; and having, pursuant to your Lordships' instructions, examined the practice of the Customs and Audit offices, with a view to ascertain how far the principles upon which that practice is founded, might be rendered applicable for the future arrangement of the business of the Excise department, conformably with your Lordships' views, as explained in that Minute; and having also communicated with the Commissioners of Excise on the subject, I proceed, with great deference, to lay before your Lordships some observations which will, I trust, throw some additional light upon this important and intricate subject.

The objects of your Lordships, as expressed in that Minute is, 'The abolition of the exist- 'ing repetition of the same duties, in the respective departments of the accountants and comp- 'trollers general, as well as in other departments in which such repetition of labour may be 'found to exist, and the consequent reduction in the expenditure thereby incurred;' and your Lordships are pleased to direct attention to the office of comptroller general of Customs, to which it is thought advisable to assimilate that of Excise.

My immediate attention was thus particularly directed to the practice of the department of the comptroller of Customs, with a view to discover the points in which it differed, as well as those in which it appeared to coincide with the practice of this department. In order to convey to your Lordships a clear impression of the facts, and without, in any degree, presuming to suggest an opinion that the practice of the Customs department can, in any particular, be varied with advantage to the public service, I feel it necessary to submit such a statement of the course of business in that department, as my very cursory examination enables me to supply.

The duties of the comptroller, as exercised in the Excise, is subdivided in the Customs between several officers, under different denominations, viz., the comptrollers general, the examiners, the comptrollers in the long room, and the comptrollers at the outports; to the three former of whom I shall, as briefly as possible, revert.

The comptroller general of the Customs performs, in part, most of the duties executed by the Excise comptroller general, excepting the computations of the charge part of the account. He checks the expenditure of the Revenue, both as to the computations and amount; but, in an essential point, his power over these ceases, as I shall show hereafter, where the comptroller of Excise can exercise his most beneficially. He likewise performs the duties of the comptroller of the cash of the Excise. His establishment includes twenty persons, at salaries amounting to 4285*l.* per annum.

The examiners are officers, a very large proportion of whose duties are, in the Excise, performed by the comptrollers; and the only difference that I can perceive is, that they are, to a certain extent, corresponding officers. If the comptroller of Excise detects an error, he refers to the accountant, who corresponds with the collector, and obtains the correction of the document; but the examiner does this in the Customs. He examines the voucher, as to the propriety of the charge, as to the Act of Parliament under which it is levied; he recomputes and enters all the vouchers, both from the long room and the outport collectors, and certifies their correctness to the comptroller general, before the latter debits the receiver general with the amounts; in fact he is, as to the charge part, what the comptroller of Excise is. His establishment includes thirteen persons, and three messengers, who pass between his office, the long room and the comptroller general, at salaries amounting to 3370*l.* per annum.

The comptrollers in the long room seem to have no active communication with the comptroller general, but their labour reaches him through the examiner; their actual business tallies in every particular with the comptroller's clerks in the hall of the Excise, as far as a ready-money and a credit duty can do. His establishment includes twenty persons, at salaries amounting to 5930*l.* per annum, independent of messengers, whom I have attached above to the examiner's department. Thus, the whole establishment of the Customs' control employs, according to my views, fifty-six persons, at a charge of 13,585*l.* per annum, exclusive of the comptrollers (above 100) at the outports.

It may appear rather out of place just here, but your Lordships' Minute seems to require, that having shown the state of the Customs' control, I should bring into immediate notice a class of Customs' officers, which appear to have escaped your Lordships' attention in that

No. 4.

Report of Mr. Rotton, Acting Comptroller General of Excise, in reply to the Treasury Minute. 15th Jan. 1834.

Minute, and who being known under a different name, (that of collectors,) has, I think, led to a misconception. With respect to the accountants of Excise, I find no officers of that name in the Customs; but their absence is, I conceive, supplied by the following officers, as far as ready-money transactions make them requisite, viz., the collectors in the long room, and the inspectors general of imports and exports. I consider the collectors in the long room are essentially accountants for the receiver general, and perform for him the same duties that the accountants of Excise do for the receiver general here. The name collector is by no means appropriate to the business he is engaged in. The trader presents to him his three bills, specifying what goods he wants to get into his possession, which are withheld from him by the Customs until he has paid the duties theron; the collector calculates the respective amounts, and while this is doing on one of the bills, the comptroller is performing the same on another; they both, in their respective books, enter the amounts according to their own calculations, then pass the respective bills to each other, who each sees they agree in all points; they then sign each other's bill: the collector, I believe, passes his to the receiver, and the comptroller his to the examiner. The third bill receiving both their signatures, becomes the voucher on which the actual receiver general takes the money; and then the instrument becomes, on his signature being affixed to it, the warrant to the officer in possession, for the delivery of his goods to the trader. I think this proves that, under the designation of collectors, these officers are accountants in the Excise sense of the word. The establishment includes thirty-seven persons, at salaries amounting to 11,000*l.* per annum.

The inspector general of imports and exports appears to have nothing to do with the collection of the Revenue, but simply to arrange the different materials with which he is furnished by other officers, in such manner as to enable him to afford Government the clearest insight into the external commercial concerns of the country. This duty, as performed by the inspector, is in the Excise executed by the first general accountant and his particular establishment. Therefore, I must consider that the officers named collectors of Customs, and inspectors general of imports and exports, perform the duties of, and are essentially accountants; and I think that a considerable portion of the business of some of the clerks in the receiver general's office in the Customs, is in the Excise performed by the accountants, but to what extent I am not prepared to give an opinion.

The inspector's establishment includes twenty-six persons, at salaries amounting to 6320*l.* per annum. Thus the whole establishment for the accountant's business employs sixty-three persons at a charge of 17,320*l.* per annum.

I feel quite satisfied, that your Lordships, in the objects of your Minute, proceed on much higher ground than mere pounds, shillings and pence; and, that while economy is kept in view, that the importance of preserving the accuracy of the accounts and the insuring the safety of the Revenue is never lost sight of by your Lordships. But having in one part of that Minute made the expense of these two departments of Excise, when added together, a prominent object, I cannot fail to observe here, and solicit your Lordships' attention to the vast difference between the expense of the two services:—

Excise.	£.	s.	d.
29 comptrollers for Great Britain; present salaries	4,240	0	0
3 comptrollers of the cash	986	5	0
59 accountants, England	9,004	2	8
12 Scotland	2,160	0	0
12 Ireland	1,940	0	0
115	£18,330	7	8

Customs.	£.	s.	d.
56 comptrollers, exclusive of the outports	13,585	0	0
63 accountants, under the name of collectors	11,000	0	0
and Inspectors	6,320	0	0
3 messengers	240	0	0
122	£31,145	0	0

Having thus, I hope satisfactorily, proved that the accounts of the Customs are under the superintendance of two distinct sets of officers, the comptrollers general, the examiners, and the comptrollers in the long room on the one side, and the collectors and inspectors general of imports and exports on the other, I beg leave to solicit your Lordships' attention to the extreme difference in the respective Revenues. The Revenue of the Customs is in every sense of the word a ready-money transaction, and therefore requires only a certain species of vigilant supervision of the receipt of the money. Neither the Board nor the receiver have any charge raised against them until the money is paid; the Board holds the goods in something like pawn, from which state they are released only by the exhibition of the receiver general's acknowledgment that the duty has been paid. No man can be fairly called a debtor to either the Commissioners or the receiver of Customs; therefore, no accounts, as between the Board and the trader, can be necessary; on the contrary, under the Excise, every trader is personally a debtor to the Board, (as collectors and managers of the Revenue,) he, the trader, having full possession of and power to sell his own goods, though liable to a duty, in some cases not to be asked for even for many weeks or months after they passed out of his hands; and the Board, as the public accountants, are liable to the Treasury for the due payment of the respective charges they have made on the trader, and to enforce which, they are armed with ample

No. 4.

Report of Mr. Rotton, Acting Comptroller General of Excise, in reply to the Treasury Minute.
15th Jan. 1834.

powers. It appears to me that, from the nature of the Excise, both as to its mode of charge, its collection, and its payment into the Treasury, the Commissioners sustain the two-fold character of creditors of the traders (each trade having its respective terms of credit) and of debtors to the Exchequer; and in those characters it seems due to themselves that they should have the means by their own servants, of substantiating their own accounts by their own books; and the Legislature has, I think, most wisely instituted an officer to keep a set of books on the part of the Exchequer, which should be equally a check on the Commissioners in both their characters; and such is the comptroller at present. The names of debtor and creditor are in most respects, synonymous with buyer and seller in common life; and are not these parties a regular check on each other? and it would be a strange anomaly that, in the principal Revenue receipt of this country, with such immense machinery to work, and the proceeds of such magnitude to account for, that one set of books, and one set of officers, who must act for both debtor and creditor, should be deemed all that was necessary for public accounts.

In mercantile concerns, the buyer and seller each keep their books, and those books check each other, if fairly kept; and in the institution of the office of comptroller, the trader as debtor to the Board can, at any time, demand of the comptroller his signature to the pay paper, as a certificate of its correctness in all its particulars, and an assurance that every penny he pays will finds its way to the Exchequer; and on the other hand, your Lordships (as the creditors of the Board) can, and not unfrequently do demand explanation from the comptroller, as their own immediate officer, placed there for the express purpose of reporting any unusual circumstance in the accounts, as certified and presented by him twice in each week; such as payments made on doubtful authority, or 'rests' withheld by the Board, of unusual magnitude or duration. With respect to the repetition of certain parts of these accounts, in the respective books of the two distinct officers, accountants and comptrollers, they are only in unison with the two sets kept by the buying and selling merchant; and I see in them the greater certainty of accuracy, and the greater facility of attaining it; and when I find that, on calculation, its expense does not quite reach 3*d.* for every 100*l.*, little real benefit can be expected from any essential change; and that, in comparing our repetitions with those of the Customs, whose entry of the amount of each article is made by every officer who at all interferes with it, extending to not less than five or six several entries before the subject reaches the inspector general's department, where again they must be repeatedly entered for classifying the particulars, with a view to the preparation of Parliamentary and other accounts, I think that your Lordships will judge more favourably of the Excise practice in this respect.

In reference to the value of the comptroller's department as a general superintending check over the accounts, as to their accuracy, I beg to call your Lordships' attention to a point which I have never before been willing to bring into prominence.

On the suggestion of the Commissioners of Inquiry into the Excise, Mr. Abbot was named to inspect and report on the mode of our keeping the accounts, and I received your Lordships' directions to afford him every facility in the investigation, with which, as far as I am aware, I fully complied. In the course of his inquiries, he required the production of the record which we kept of all errors we had discovered in the accounts, but as such a document would have been, to say the least of it, useless, none had ever been kept. Mr. Abbott then required, that for the following month from that day we should keep such a record, which of course has been done, though on my part very unwillingly; to what purpose he means to apply such an account I am at a loss to conceive; but the information thus obtained, I now feel it my duty, by annexing it at the end of this paper, to exhibit to your Lordships, without any invidious design as to the accountants, or any intention of even inferring carelessness, but merely by such evidence, to demonstrate the utility of two parties working separately, and most probably by different arithmetical process on the same document, as a means of producing accuracy. The magnitude of the individual errors forms no part of the argument with me, as the trifling error is most frequently the most difficult, and requires the most time to discover; and an unbalanced account, which such would occasion, is quite inadmissible, and is what should be avoided at any expense of labour.

With respect to the efficiency of the control being absolutely coexistent with his independence of the Board, I beg leave to offer to your Lordships the following observations; and as it very much blends itself with the public accountantship of the Board, I find I must speak of them together. The powers of the comptroller are supposed to be very much undefined by any written instructions, but this I conceive to be an error; they are, by the only instructions (as a body) I believe ever issued, quite sufficiently explicit, as far as the check he is to exercise by the assistance of keeping his own books, over every portion of the charge part of the accounts. Over the discharge, the receiver is to remit to him each week every discharge voucher, the law having previously defined what shall constitute the payments the Commissioners were authorized to make, which were salaries and charges of management which had received Treasury sanction, and in addition to this the parties who issued those ancient instructions, actuated by the clearest foresight that every day and year must introduce new subjects into these charges of management not then contemplated by them, inserted this clause:—'That, if any difference arise between the Commissioners of Excise and the comptroller, that 'upon notice thereof given by the comptroller to the committee of Lords and Commons for 'Excise, the said committee is authorized to determine the same.' Under this clause, it became imperative on the comptroller to submit to the Government of that day immediately any innovation in the payments ordered by the Board, or any mode of expenditure that had not previously received the authority of the parties then acting as the Treasury, under whatever name that might be constituted or known. This can be the only meaning of the passage, for on the discharge part of the account only could there be any cause of difference of opinion,

No. 4.

Report of Mr. Rotton, Acting Comptroller General of Excise, in reply to the Treasury Minute. 15th Jan. 1834.

in which the comptroller could be the complainant. To prove the utility of this vigilant interference, I beg to recall to your Lordships' recollection the various important subjects of disbursement brought under your consideration, and which received your attention, and to the subject of the amount of 'rests.' Your Lordships' consideration was directed by the comptroller, which led to an arrangement satisfactory to the public interests; and, in all these cases, your Lordships' directions, communicated to the comptroller, became so many instructions for his future guidance. This subject brings me to notice the relative position of the Commissioners of Customs, their receiver general and comptroller general, as compared with these officers in the Excise. The comptroller of Excise has always considered himself empowered to demand an inspection of the authorities under which the Commissioners order any payments to be made; and this power has been recognised by your Lordships; consequently, when any irregularity appears he refuses his signature to the distribution certificate, and thus gives time to rectify the error, if it is one, or to submit the case to your Lordships' decision; thus maintaining the Board's responsibility to your Lordships at the very earliest period. The comptroller of the Customs has no such power; the usual tradesmen's bills, salaries, &c. are submitted to his consideration and computation previous to the Board ordering payment; but in cases such as those above referred to, in which your Lordships decisions were in opposition to the powers exercised by the Board, had they occurred at the Customs, would have been paid at once by the receiver general, and could only have received a check at the Audit office after many months had passed, and then the check would have been on the receiver general who paid, and not on the Board who made the order for payment, and should be held responsible for their order. The comptroller of Customs has no power to interfere; and to both the receivers general the respective Boards' orders are imperative for payment, and are their authority to pay. And here, I conceive, is the difficulty of the receiver general being deemed the responsible public accountant; he may be easily made responsible for all the money he receives, and clearly to show how he disposes of it; but if he is officially liable to pay all Boards' orders, the responsibility should and must attach to the parties making the order.

The receiver general is and can be only a banker, and in that character only can be a public accountant, or be liable to render any account, and that account can be but a cash account; and when he has, in corroboration of that account, produced his discharge vouchers, agreeing with the orders for payment, those orders originating with parties duly authorized to make them, he should receive his even and quits, or *quietus est.* Should the orders themselves be unduly made, the auditor, to whoever that office may be assigned, should look further for a responsible public accountant. Here, if I rightly understood the parties, the difficulty has been felt. I believe some accounts of the receiver general of the Customs have remained unquieted for a considerable time, because the Audit office consider that some of the orders were made by the Board, without due authority from your Lordships. If I am correct in this matter, the receiver general of Customs appears, as a public accountant, responsible for the acts of others over whom he has no power or control whatever, and of whose acts he cannot even ask an explanation. If it is thought that benefit will arise from both the receivers being made alike, and both of them public accountants, I see no difficulty in their being so, simply as bankers; the cash they receive being certified into their hands by the proper officer, and the disbursements they pay must be verified by proper receipts, checked by the auditor, with the orders for payment issued by authorized parties. But, at last, the real responsibility as accountants to the public must rest on the parties authorized to make these orders, and not on the mere agent who pays them.

Your Lordships, in your Minute, notice the amount of security given by the two receivers general, 40,000*l.* each. I beg to observe, that the respective Boards were empowered by Parliament to demand from all their officers such securities as they deemed necessary to secure the due fulfilment of the respective duties of those officers, and that the Board should sustain no loss in their own persons or property by them. But in their own appointment the King declares, that 'We reposing especial trust and confidence in your ability, fidelity, and integrity,' &c. thus requiring no other security for the due performance of their important functions, than expecting them to be, as all other persons are under the common law of the land, responsible for all acts and their consequences done by their servants under their direction and management.

In the early days of the Excise, it may be casually remarked, that the Commissioners were directed to choose one or more of their own number to be treasurer, cashier, or receiver, thereby plainly intending to identify the acts of the receiver as those of the Board, in securing their responsibility, and they were then specially, by Act of the then Parliament, whose proceedings were as strictly as possible followed by Charles II., made answerable for the conduct of all their officers.

With respect to the security office, having myself presided over it for three years, I beg to observe that its duties are very various. The labour of its officers might be divided between the secretary's and the accountant's departments, to both of whom they essentially belong; but as they are fully employed on business which they understand, I can see no benefit that can arise by any alteration, particularly as the clerk of securities, as a principal, has a most responsible charge in the bonds which he holds in his own immediate custody, to an amazing amount, and which are to the Revenue of very great importance; and I acknowledge I see great danger in their being otherwise placed than with one officer, responsible for their immediate production, particularly in the case of the failure of any of the returners of Revenue cash, when the loss or withdrawment of a bond might incur the loss of many thousands of pounds.

I beg to observe, that in regard to the office of comptroller of the cash, which I believe was originally not taken from the duties of the comptroller general, but he was a Board's officer in addition, the duties he performs, as shown by the Board's Report of March, 1831 must

No. 4.

Report of Mr. Rotton, Acting Comptroller General of Excise, in reply to the Treasury Minute. 15th Jan. 1834.

have been necessarily executed by the comptroller general, and are nearly in all particulars effected now, excepting so far as the check he exercises over the banker's book, which duty must have originated when the Bank of England became the bankers to the receiver general as a Board's servant, and the comptroller of the cash became then a necessary officer to the Board, but there appears to me no occasion for a distinct principal in the department. Of the quantity of labour performed by the clerks I am unable to speak, but they might be placed under the comptroller general, and amalgamated with his establishment, and probably thereby a considerable superfluous labour saved; and if the practice of the Customs was adopted here, by power being given by Parliament to the receiver to draw on the Bank (such check being countersigned by the comptroller general) for such amounts as might be necessary to meet the repayments, drawbacks, and current charges of management, and, as in the Customs, the receiver restricted to the holding of any balance exceeding 1000*l.*, it would satisfactorily settle and arrange the long considered difficult point of 'rests,' as they would cease altogether, and the magnitude of the receiver general's security might then be, with great propriety, reconsidered by your Lordships.

With respect to that part of your Lordships' Minute which relates to the abolition of the distinct audit as at present executed on the Excise accounts, and their future audit being performed at Somerset House, I beg to observe, that having communicated with the Commissioners on this subject, I am of opinion that considerable inconvenience would be felt by them from such removal. It was intimated that it was desirable to consolidate the two check offices of comptrol and audit, if no objection presented itself to my mind on that point; I have considered the matter since that interview, and beg leave to submit the following observations.

The auditor's duty appears to consist entirely in examining in detail the discharge part of the account, as presented to him by the Board's officer. The accounts of the comptroller, being the charging officer on the part of the Treasury, are deemed a sufficient verification of the charge part.

He examines the account itself, audits it by comparing its items with the receipts, which receipts he compares with the bills which he examines, and ascertains that the party ordering payment has proper authority so to do; this is his efficient duty. He then prepares to put these accounts into the official Exchequer form, and in this state he presents and declares the account perfect before the Chancellor of the Exchequer; this I consider to be his formal duty.

There has been much said about the distant period of time at which this takes place, but that can be of little real importance, for it is a mere official ceremony, and therefore of little consequence when it takes place, excepting that the obtaining of a *quietus est* is desirable to the respective members of the Board. But the truth is, the real efficient security to the Board for its indemnification for its payments, rests on the vigilance with which the comptroller exercises his check over the daily disbursement. And I feel bound to say, that when the comptroller presents his accounts to the auditor, all that is requisite has been done; and that was he auditor, the account, if necessary, might be presented to the Chancellor, as perfect, at the same time that it now reaches the auditor.

If it was deemed necessary to materially alter the form of the account so as to create more labour, the comptroller would require for a time some assistance; but if it is intended that a perfect account, in as simple a form as possible, should be the future medium through which these accounts should reach that high officer, the comptroller would have little additional labour thrown on his present officers, though he himself would have a heavy additional weight of responsibility. But if your Lordships should still deem it indispensable to have the accounts pass through the ceremonial of an audit, and for that purpose have them remitted to Somerset House, I conceive it will be necessary to alter the present form of our account, and send only a document similar in every respect to that of the receiver general of Customs, an absolute cash account, debiting the public accountant, whoever he may be, with the cash received under the certificate of the comptroller, and giving him credit for the disbursement, for which he produces receipts, properly authenticated, to prove the discharge part of the account. Still there would remain another account to be made out, which would be necessary to show in what situation the Commissioners stand with respect to the monies they are charged with, but still owing to them by the traders, but deemed a debt of the Commissioners to the Treasury, with which the general audit could have nothing to do. The comptroller alone can be the Treasury agent in this portion of the accounts.

Having thus, I believe, obeyed your Lordships' commands in every particular, to submit any observations on the subjects of the Minute of your Lordships, which I have done at some length, though still I fear very imperfectly, I now beg to close with the following suggestions, which I respectfully offer to your Lordships' consideration.

Having no evidence at all before me of any inconvenience that results to the public service, from the present position that the Commissioners hold of public accountants, and seeing that in practice, as well as Act of Parliament, (vide 5 and 6 Wm. and Mary, c. 20, sec. 14; and 9 and 10 Wm. and Mary, c. 44, sec. 42,) they are effectually responsible to your Lordships for all monies that come into the hands of their servant, the receiver general, and likewise that as they are the parties who only can make orders for the payment of monies, they ought to continue to be responsible for such payments, otherwise an anomaly will be created, that the servant or agent will be responsible, while the principal, in whose name and by whose authority he acts, will be held harmless.

It appearing that one great object in your Lordships' contemplation, in that Minute, is the preventing of unnecessary repetitions in the accounts, and thereby effecting some reduction of expense, I beg to suggest, that your Lordships' proposition of abolishing the office of comptroller of the cash is in perfect accordance with both those objects, the principal duties of this

No. 4.

Report of Mr. Rotton, Acting Comptroller General of Excise, in reply to the Treasury Minute.
15th Jan. 1834.

office being necessarily performed in the comptroller general's, and such as are not now executed by him would, I conceive, be even better done by an officer dependent on your Lordships, than one deemed a Board's officer.

Your Lordships likewise propose the abolition of the audit of Excise, as a distinct establishment, with the propriety of which I cannot but agree; at the same time I beg to suggest, that in the comptroller's office, as at present worked, every valuable part of the audit is now effected, and therefore that it would be advisable at any rate, for a few years, to permit a small increase to its present strength, and try whether every wish of your Lordships will not be attained, and a very considerable saving made in the expenditure. But if your Lordships should still adhere to the plan of removal to Somerset House, it will then become our duty to prepare such an account as will be in conformity with your Lordships' commands and the transactions to be brought under the notice of the auditor general.

It now only remains to notice that important part of your Lordships' Minute,—the consolidation of the two distinct offices of comptroller general and accountant general,—and to offer such suggestions as appears most likely to attain your Lordships' expressed wish, though I am compelled to take a different road. I think I have proved that the Customs have under different names both comptrollers and accountants, nor do I see a possibility of obtaining a really permanent and efficient set of accounts by any other means. At the same time, I feel satisfied that a considerable reduction of labour and of consequent expense might be secured, if the following plan were to be adopted. That your Lordships should issue your order to the comptroller general as your officer to summons, say three of his most intelligent and efficient clerks, and that the Board should be directed to permit the comptroller to call in the aid of three of the Board's accountants, or the Board might send three, and thus form a temporary committee, to enter into an examination of the present state of the bookkeeping of the Excise accounts in every part thereof, to ascertain the possibility with propriety of shortening those accounts, of clearing away all repetitions in those accounts that were not absolutely necessary, and all superfluous checks, and by their joint labours to present such a plan for a set of books, as would in every respect meet your Lordships' views, and preserve only two sets of books, where no other method appears of obtaining the requisite accuracy in the accounts, and preserving the efficiency of the comptroller's check. In proposing to your Lordships the above, I have been anxious in such Committee to give to each side of the house an equal proportion of working men, for the purpose of fair argument, and thereby eliciting every point that would bear on the subject, and holding myself, as the principal Treasury officer, the power of judging between the parties; and as such officer, anxious to fulfil your Lordships' intention of retrenchment, combined with a due regard to the safety of the Revenue, and a due check maintained over both its receipt and expenditure. I have little doubt but that by a plan of this sort a very considerable reduction might be made in the number of books necessary to be retained, each party might be anxious to secure their own preponderance, but the real value of the respective books or checks would be elicited, and I believe the results would be in the detail satisfactory to your Lordships.

In making this suggestion, your Lordships will observe that I have not proposed that your Lordships should call upon the Commissioners to submit a plan for the arrangement of the accounts of the department; but your Lordships would of course desire to avail yourselves of their very valuable suggestions, before finally deciding upon its adoption. At all events, some such mode of settling this very important and difficult subject must appear preferable to abandoning the matter to the decision of inexperienced visionary parties, who are, at the same time, irresponsible of consequences, and who by rash and ill-considered, and unsuitable alterations and reductions may endanger the accuracy of account, and consequent security of a Revenue, supplying one-third of the public engagements, and upon which the apparent defalcation of no more than 350,000*l.*, but the real one, much under that sum, has arisen from frauds, insolvencies of trades' collectors or officers, during a period of 190 years, in which time the Excise has secured a Revenue of, in round numbers, two thousand millions.

I have the honour to remain, My Lords,
Your Lordships most faithful and obedient servant,

Comptroller's Office,
15th January, 1834.

J. Rotton,
Acting Comptroller General.

A Statement of Errors discovered in the Comptroller General's Department, during the Month of November, 1833.

1833.		LONDON DUTIES.	£.	s.	d.
November	1	A brewer's licence wrong charged	15	0	0
,,	4	A spirit bill	10	0	0
,,	12	An error in sale bill	0	1	2½
,,	13	Do.	0	4	0
,,	15	This amount of spirit duty left out in agreeing the amount of the	23	11	9
,,	18	A brewer's licence wrong charged	4	10	0
,,	26	A spirit bill short	500	0	0
,,	28	Do.	4	0	6
,,	29	Do.	700	0	0
,,	8	Auction poundage	0	8	6
,,	20	Licences	2	5	0
,,	25	Do.	0	10	0
,,	28	Auctions	2	0	0
,,	29	Licences	1	0	0
,,	30	Do.	0	1	0

No. 4.

Report of Mr. Rotton, Acting Comptroller General of Excise, in reply to the Treasury Minute. 15th Jan. 1834.

SEPTEMBER TEA SALE.—1st Seat.

LOSS. Folio.	£.	s.	d.	GAIN. Folio.	£.	s.	d.
347	8	0	0	345	0	2	0
370	0	10	0	355	0	12	4½
428	0	0	3	425	2	1	1
436	0	10	0	457	0	0	5
482	0	4	2	514	0	0	6
484	0	15	2	515	0	0	5
497	0	1	10½	530	0	1	11¾
499	0	16	8	563	12	7	0
513	0	5	1	606	0	13	3
531	0	15	1	627	0	1	0
566	0	17	5				
582	1	0	0				
604	0	0	2				
613	0	5	0				
684	0	12	5				

TEA SALE.—2d Seat.

LOSS. Folio.	£.	s.	d.	GAIN. Folio.	£.	s.	d.
8	0	0	11	20	2	0	0
40	0	10	0	37	100	0	0
63	2	1	8	53	0	0	2
103	0	0	2	56	17	5	7½
142	0	6	6¾	78	0	0	5
150	4	12	9	141	0	6	8½
175	31	17	5	184	8	0	0
278	14	9	4	224	8	1	4
334	66	18	3	245	0	9	10½
341	1000	0	0	248	2	10	0
351	0	0	5	250	3	1	8
357	0	0	5	256	7	19	6
383	70	0	0	286	0	0	4½
407	0	4	2	288	0	10	3¼
438	2	10	4½	303	8	12	11¼
456	0	15	11½	311	0	10	3
461	0	0	3	333	39	13	2½
472	0	1	3	336	0	10	0
485	0	0	7½	381	0	0	7½
486	0	8	4	399	0	12	6
486	0	5	2	400	3	5	10½
487	0	7	9¾	430	100	10	0
496	100	0	0	445	5	0	0
509	1	1	6½	462	1043	18	1
512	0	2	10½	462	10	10	0
562	1	0	0	503	1	4	0
567	1	11	0	518	4	0	0
616	2	17	0	583	0	1	8
642	0	3	11	641	1	0	3½
649	4	12	7	648	0	12	5
673	0	9	11¾	663	0	2	0¼
679	0	8	7½	674	0	6	0¼
720	1	0	0	714	0	2	3¼
502	1	0	0	735	0	0	4
584	0	0	0¾	599	0	1	6¾
609	0	0	4	599	0	3	4¾
618	0	1	9				
665	0	12	7				
682	1	17	9				
392	0	0	0½				
584	2	0	0				
625	0	9	5				

GLASS DEBENTURES.

November, 2d.—One London flint glass debenture, charged 2*s.* 8*d.* more than the drawback amounted to.

November, 14th.—One glass debenture of Alexander Willis; no amount of bond stated.

November, 18th.—One glass debenture wrong as to the order of payment, being ¾ short.

November, 20th.—One glass debenture of Messrs. Carbonnell's wrong as to date; the port surveyor having witnessed a circumstance four days previous to its having taken place.

COUNTY DUTIES.

LICENCES.

Beer licence voucher, Wellington collection, Bridgewater district, 4th Round, 1833; cast wrong.

Tobacco and snuff voucher, wrong from Surrey collection, 4th Round, 1833. Kingston district, cast wrong, 1*s.*

269

HOPS.

Three debentures for hops wrong:—
1st. 1000 lbs. weight are allowed.
2d and 3d computed incorrectly.

No. 4.

Report of Mr. Rotton, Acting Comptroller General of Excise, in reply to the Treasury Minute.
15th Jan. 1834.

PAPER.

One paper debenture 8 lbs. short allowed.

SCOTCH DISTILLERY VOUCHERS.

Ayr collection, 5th Round, John Cook's abstract more than voucher in four places.
Linlithgow collection, A. and J. Dawson's abstract quantities misplaced; also, under the head of 'proportionate deficiency,' see 20 gallons, &c., instead of 10 gallons, inserted.

Appendix No. 5.

Observations on the General Control of the Excise.

To the Right Honourable the Lords Commissioners of his Majesty's Treasury.

No. 5.

Report of Mr. Rotton on the Attendance, Duties, and Salaries of his Office.
18th Feb. 1831.

May it please your Lordships,

In obedience to your Lordships' commands, as signified by a letter from Mr. Rice, of the 5th February instant, I beg leave to submit, most respectfully, to your Lordships, the following observations and opinions on the control of the Excise; entreating your Lordships' indulgence, should I have expressed myself too freely; but the importance to the Revenue, of a due and independent control, and the interests of thirty-two men confided to me, on whom that control must depend, may have involuntarily urged me to a want of due deference in conveying these my opinions.

Attendance.

The attendance of myself and clerks, at present required and given, is from nine till three daily.

Duties.

The nature of the duties to be performed consists in the examination, calculation, and entering of every voucher which contains the quantity of each article made by every trader liable to pay any duty of Excise, and from these vouchers to firmly establish a daily charge against the Commissioners of Excise, to the amount of nearly twenty millions per annum; and knowing that these documents are to receive no further revision, but that the auditor receives this charge on the faith of the comptroller alone, adds much to this part of his responsibility. The trader, likewise, within the limits of the chief office, has the right, which he frequently exercises, of examining his pay paper by the comptroller's books before he tenders his money to the receiver; and as he is never legally discharged of his payment without the comptroller's signature, the importance of the office, both to the Revenue and the payer, is thus, I think, fully established, even if the charge only were considered.

The country business is precisely of the same nature, excepting, that in it the comptroller holds the respective collectors responsible for any errors between them and the trader, and also for such as he may make in remittances, or disbursements paid by him, both as to amount as well as to authority, until the collector rectifies them. The comptroller regularly certifies to each collector the actual state of his account, which becomes to him a receipt for his remittances, and an acknowledgment of the correctness of the various accounts of the year; and this the comptroller does from his own books.

The comptroller daily checks all monies paid to the receiver by the London trader, and all received from the country, either by bills or cash, and balances each day with the receiver general before he leaves the office.

Having ascertained what is due from the trader, and when it is due, should he be in arrear, he certifies to the Board the correctness of that arrear, before process issues to enforce the payment. In fact, there can be no charge made against the Board but by the comptroller, whose account, in this respect, is received by the auditor as final.

With respect to the discharge part of the account, or that by which the Board states what has been done with the money, it has been a received opinion, that the comptroller has nothing to do with it, but that it rests entirely with the auditor, but such is not the fact. The comptroller always has been compelled to enter most minutely on this business, to enable him to certify twice in each week to the Treasury the correctness of the balance paid by the Board into the Exchequer; and to enable the comptroller to do this, the receiver general gives him weekly an account of all disbursements he has made with their respective vouchers, *i. e.* bills and receipts, with the authorities under which he has paid them. If they are regular payments—as salaries, superannuations, officiatings, or for weekly labour—these are all calculated, and signed by the comptroller before the Board orders payment, and the comptroller refuses his signature when due Treasury authority is wanting. If they are incidental payments, he calculates the various items, and looks to the authority under which they are made; and if he sees occasion, he refuses to admit the item into the distribution certificate, until special application is made to the Treasury; which, of course, must prove the means of

No. 5.

Report of Mr. Rotton on the Attendance, Duties, and Salaries of his Office.

18th Feb. 1831.

bringing the subject matter of expense more immediately under your Lordships' cognizance. It is likewise necessary to state, that all repayments, on whatever account, are vigilantly watched; and that all drawbacks are examined, as well with respect to the Acts of Parliament under which they are claimed, as to the correctness of the calculations. Having thus most minutely comptrolled every part of the expenditure, and given the Board credit for the same in his own books, he is enabled, without reference to any other officer, to certify each distribution day to your Lordships the justness of that special payment, and to make out for the auditor, annually, a complete detached account of the whole receipt arising from each separate duty, with the respective drawbacks, repayments, &c. incident to each thus giving their net proceeds. He then shows his account of the whole expenditure, consisting of its various charges of management and other payments under each specific head, and then the net money paid into the Exchequer. And I am, my Lords, happy to say, that the auditor has had no reason to complain of the inaccuracy of the control in this most important and voluminous account.

It has been said that the work is done twice over, and that two sets of books are kept; this is true; but I am certain that in no other way could the accounts be completed with so much accuracy, or at so small an expense. For the first fifty years after the Excise was established, the comptrollers were the only accountants; but about that time, the business having very materially increased, I have reason to believe, from old documents in this office, that the Board felt they were entitled to have official accountants of their own, to act for them against the comptrollers who were Treasury accountants, and over whom the Board had no authority. The present mode of two sets of accountants, acting for different parties, is a real check on the accounts not easily attained by other means; at the same time it affords great facility, if error does arise, in detecting it: by bringing two sets of books together it is discovered more effectually, and at a less loss of time, and consequently of expense to Government, than by any other mode. I hope I need use no further argument to convince your Lordships, that in thus checking the receipt, and expenditure upon that receipt, of the amazing amount of 19,340,523*l.* 18*s.* 9*d.* per annum, the duties of the respective officers in the comptroller general's department are both confidential and important. But there is one more point which I feel it requisite to submit to your Lordships; and that is, that the control over the expenditure is executed by the deputy comptroller day by day; and necessarily so, because the receiver general is a Board's servant, without any official discretion, and he feels it his duty not to demur to the Board's orders; he therefore pays whatever the Board directs without any question as to other authority, or otherwise. The only other officers, at all cognizant of the Board's money transactions, who could interpose to prevent money being paid by mistake, or misconception of due authority, is the general accountant, who is exactly in the same situation as the receiver, and cannot be expected, under such circumstances, to venture to oppose the Board's wishes; but the comptroller, feeling that he is acting as a Treasury officer, constantly interposes in cases of error, and prevents such orders being eventually paid; and where any doubt exists as to the propriety of certain payments being made, or the authority under which the Board acts, the comptroller is the only party who can positively say 'No,' until the pleasure of your Lordships is known. The auditor could and would do this, but his audit is too far distant to be efficiently available in all cases.

The control was first established by Act of Parliament, the preamble of which states emphatically the necessity of a control 'for Our satisfaction, and for that of the people of 'this realm;' and, subsequently, in one of the early patents, the words are, 'To the end Wee 'may not be defrauded therein, and that Wee may know the true value of the Revenue, and 'how it arises, now know ye, that Wee, minding and intending to prevent all abuses, that 'may otherwise happen to be, in the receipts, payments, accounts, and other things, touching 'and concerning the said Revenue, and that the receipts, payments, and accounts of the said 'Revenue may be duly ordered and regulated, Wee have thought fit to erect, constitute, and 'establish an office, which shall be called "The Office of General Inspection, Examination, 'and Comptrol of all and singular the accounts," &c. &c.'

Salaries.

The comptroller general was, previous to the minute of the Treasury, dated 4th February, 1811, in the receipt, under his patent, of 2,220*l.* per annum, for himself, his deputy, and clerks, and the remaining parts of their salaries were paid as incidents. This Treasury minute, with some supplemental ones, altered the whole system, and settled the salaries of the comptroller general and his department as they at present stand, but certainly with little reference to the efficiency of the office. It appeared, in some instances, to give an augmentation, and in others, made small reductions; but the concomitant measure of taking away the holidays, and adding an hour to each day's attendance, completely put a stop to the beneficial employment of that time not officially engaged, which in many instances had previously nearly maintained their respective families, and left them in really a worse situation than before. Since I have had the honour of holding the efficient direction of the department, I have had great difficulty in preventing petitions being presented by the clerks, even at most inopportune times, stating their cases, and praying your Lordships for an increase to their salaries. And this I have done under the full conviction, that whenever the final consolidation of control of the three Kingdoms came under the consideration of your Lordships, that the insufficiency of the salaries must strike your Lordships as a complete barrier to obtaining such a class of men as clerks, as the extreme importance of the office requires. To show this in its true light I have added to the amount of salaries of such clerks as are on the rotation, the

271

No. 5.

Report of Mr. Rotton on the Attendance, Duties, and Salaries of his Office. 18th Feb. 1831.

period of service of each man respectively. I am unwilling to make comparisons, particularly as I believe the Board's accountants are not overpaid; but it is a great aggravation of the desponding feelings of the comptroller's clerks, to be employed at precisely the same business, with much more responsibility, for the Treasury which the accountants are doing for the Board, they receiving, on an average, two thirds more salary than the comptroller.

Number of Clerks.

With respect to the number of clerks employed, I am sorry I am not able to give your Lordships a distinct statement of the subject, in consequence of the uncertainty of the business that is before me. By an Act of the 7 and 8 Geo. 4, c. 53, commonly called the Excise Consolidation Act, the whole Excise Revenue of the United Kingdom was placed under the direction of one Commission; and by the 49th section of that Act, it was enacted, that there should be one comptroller for the United Kingdom. I have been daily in expectation of this Act being put into execution, more especially as it regards Ireland, the accounts of which country I understand never having been comptrolled at all, but which accounts being now in England, and therefore might, I conceive, be easily brought under the control in London in conformity with the intentions of the Legislature. Whenever I shall receive your Lordships' pleasure in this matter, as to whether these accounts are or are not to be comptrolled, I shall be most happy to submit a special Report, so as to enable your Lordships to determine the requisite number of officers, as well as such scale of salaries, as to your Lordships' superior wisdom shall seem meet.

I have the honour to be,
My Lords,
Your Lordships' most faithful and dutiful servant,
J. Rotton,
Deputy Comptroller General of Excise, England.

Comptroller's Office, Excise,
18th February, 1831.

COMPTROLLER GENERAL'S OFFICE.

A RETURN of the Number of Persons employed in the Department of the Comptroller General of Excise, with their Classification, Amount of Salary, Fees, and other Emoluments.

	Salary.	Clerk.	Salary.	Date of Appointment.	Years of Service.
	£. s. d.	3rd	£150	May, 1781	50
The Comptroller General, held by patent, executed entirely by Deputy. The office to be abolished on the termination of the existing interest therein	495 14 8	4th	140	Nov. 1787	44
		5th	140	Oct. 1802	29
		6th	140	Nov. 1804	28
		7th	140	Nov. 1804	27
		8th	140	Nov. 1804	27
The Deputy Comptroller General, whose attendance is daily during the usual office hours	600 0 0	9th	140	Nov. 1806	25
		10th	140	Jan. 1808	23
		11th	110	Nov. 1809	22
		12th	110	May, 1811	20
The First Clerk, who is chosen for his efficiency from the whole body of clerks	300 0 0	13th	110	May, 1811	20
		14th	110	Sept. 1811	20
		15th	110	Jan. 1814	17
		16th	110	July, 1816	15
		17th	110	Sept. 1817	14
The Second Clerk is appointed by the Lords of the Treasury, though without any distinct powers to take him from under the jurisdiction of the Comptroller General	200 0 0	18th	100	Dec. 1817	13
		19th	100	Feb. 1820	11
		20th	100	Feb. 1822	9
		21st	100	July, 1822	9
		22nd	100	Feb. 1823	8
There are no Fees received in the Comptroller General's Department; and the only emolument that can arise is for the occasional performance of extra duty, which has amounted in the last year to £16 13*s.* 2*d.* on the general business of the office; and £12 9*s.* 10*d.* paid to two Clerks for performing the duty of the Treasury Clerk during his illness, which terminated in his decease.		23rd	100	March, 1823	8
		24th	100	July, 1824	7
		25th	90	Sept. 1824	7
		26th	90	July, 1818	13
		27th	90	Sept. 1825	6
		28th	90	Feb. 1826	5
		29th	90	Aug. 1826	5
		30th	90	Jan. 1827	4
		31st	80	March, 1827	4
		32nd	80	Nov. 1827	4
The attendance of the Clerks in this department is from nine o'clock until three daily.		33rd	80	July, 1789	42
		34th	80	Vacant.	

No. 6.

Report of Mr. R. Vaughan Davis, Auditor of Excise, on his Department. 12th Feb. 1831.

Appendix No. 6.

Excise Audit Office, 12th February, 1831.

My Lords,

In obedience to your Lordships' commands, communicated to me by Mr. Spring Rice, in his letter to me, dated the 5th instant, in which I am desired to prepare and transmit to your Lordships a Return showing the number of persons employed in my department, the classification of such persons according to their rank or standing in the department, and the amount of salary, fees, or other emuloments received by the several classes; together with such observations as may occur to me upon the attendance required and given, the amount of the duties to be performed, and whether they are of a confidential and important nature, and such as require a more than ordinary degree of capacity; I have the honour to state to your Lordships, that the annexed Schedule contains an accurate Return of the department under my control, showing the number of persons employed in the department, their rank or standing according to length of service, together with the salaries, fees, or other emoluments attached to their respective offices.

It appears from papers in my possession, that so far back as the year 1750, the auditor of Excise received 1240*l.* per annum for the salaries of himself, his deputy, and five clerks; and that there was also at that time an auditor for the duty on hides, who received 400*l.* per annum for the salaries of himself and two clerks; making an aggregate charge of 1640*l.* per annum for the audit of the accounts of the English Excise, the gross produce of which was but little more than three and a half millions sterling per annum.

The total charge at the present period for auditing the accounts of the English Excise (as your Lordships will perceive on reference to the Schedule) is 1800*l.* per annum, whilst the gross amount of the revenue audited is more than five times as large as in the year 1750.

Thus, during a period of eighty years, in which by far the greater proportion of offices under Government will be found to exhibit a very large augmentation of expense, the increase in that of my department is trifling, and wholly disproportioned to the increased cost of every necessary of life; and I believe that I am justified in stating to your Lordships, that there are no check offices under his Majesty's Government, of similar importance with those of the Excise, with salaries of so low a rate attached to them.

I may here, perhaps, be permitted to observe, that some time ago it was intimated to me that it was the intention of his Majesty's Government to constitute this the sole office for the audit of the Excise accounts of the United Kingdom, as provided for in the Act 7 and 8 Geo. 4, c. 53, s. 49; an arrangement hitherto delayed, as I have understood, on account of some temporary difficulties connected, in the first instance, with the consolidation of the control for the United Kingdom, and, subsequently, with the removal to London of the accounts of the Excise hereditary Revenue in Scotland. I was also given to understand that the late Earl of Liverpool had determined that my salary, as auditor of the Excise accounts of the United Kingdom, should be at least 1200*l.* per annum; and as the labour and responsibility of the assistant auditor and first clerk will necessarily be greatly increased by such an arrangement, notwithstanding any augmentation of the number of clerks under them, I trust that their present very moderate salaries may also receive a proportionate increase when the consolidation of the office shall be carried into effect. I should add, that a considerably smaller establishment will be required for the audit of the consolidated accounts of the United Kingdom in London, than must be requisite for a separate audit in each of the three Kingdoms, and that consequently a saving to the country will be effected by this arrangement.

With reference to this subject it may be right for me to add, that the office of auditor of the Exchequer in Ireland, part of whose duty it was to audit the accounts of the Irish Excise, having been abolished in the year 1823, by the Act 3 Geo. 4, c. 56, and the intended consolidation of the Excise audit having been delayed, the accounts of the Irish Excise have not been audited at all for the last eight years, nor are they, I believe, subjected to any check at the present time by any officer appointed by your Lordships.

It must be unnecessary to point out to your Lordships the importance of accelerating the consolidation of the Excise audit as much as possible, since every succeeding year's delay cannot fail to increase the difficulties which must arise in auditing the great arrear of these accounts, without taking into consideration the abuses which may be practised so long as such important documents are left without the check of a regular audit.

I am further desirous of drawing your Lordships' attention to the inconveniences of the system still adhered to in my office of engrossing the accounts in the old Exchequer form in old English character and numerals, and of making them out in duplicate, by which a great waste of time and labour is incurred without any advantage to the public service. The process also of passing the accounts after their declaration to your Lordships through the several offices of King's remembrancer, lord treasurer's remembrancer, and clerk of the pipe, by whom the *quietus* is issued, might, as it would seem, be simplified without prejudice to the public service, in the manner which has been already adopted in the office for auditing the public accounts, under the Act 1 and 2 Geo. 4, c. 121, intituled, 'An Act to alter and abolish certain Forms and Proceedings in the Exchequer and Audit Office.'

I presume that my office may have been unintentionally omitted in that Act; and if so, I would venture to submit for your Lordships' consideration the propriety of having this omission rectified.

With regard to the attendance required and given, the amount of the duties to be performed, and the importance of their character, I have the honour to state, that the attendance

No. 6.

Report of Mr. R. Vaughan Davis, Auditor of Excise, on his Department. 12th Feb. 1831.

required in my office is daily from ten in the morning till three in the afternoon, excepting only on the days on which the Excise office is closed by Act of Parliament, and during a period of six weeks which is allowed to each individual annually as a holiday, agreeably to ancient custom. I should add, that an attendance beyond the office hours is generally necessary for some time previous to the annual declaration of the accounts, and that I have no complaint to make of any want of proper regularity in the attendance of the persons employed in my office.

The amount of the duties to be performed is such as to afford full employment for all the persons in the department during office hours, excepting from the period when the accounts are declared to your Lordships (which takes place usually about the latter end of July in each year) until the early part of the month of October, at which period the accounts are delivered to me by the general accountants. During this period of little more than two months there is not full employment for all the persons in the office. It is, however, at this time that the customary six weeks' leave of absence is granted to as many of the clerks as can be spared.

The whole of the duties of my department as a check office upon the establishment of the Excise, may properly be designated as 'of a confidential and important nature,' though not, perhaps, 'as requiring a more than ordinary degree of capacity.' Some of these duties are, however, of a more confidential and important nature than others, such as the examination of the incidental disbursements, the cash account, the accounts connected with the sales of seized goods, and some others, all of which are examined by myself and the assistant auditor. The duties also of the first clerk must be regarded as chiefly confidential and important, since, besides the particular duties allotted to his station, which are selected as the most important of those performed by the clerks, he executes the duties of the assistant auditor whenever that officer is absent from illness or any other necessary cause.

I have the honour to be, my Lords,
Your Lordships' most obedient servant,
R. Vaughan Davis,
Auditor of Excise.

To the Right Honourable the Lords Commissioners of his Majesty's Treasury, &c.

RETURN showing the Number, Classification, and Years of Service, of the Persons employed in the Office of the Auditor of Excise in London; together with the Salaries, Fees, or other Emoluments attached to the same.

Names.	Classification.	Salary.	Fees or other Emoluments.
		£.	
Richard Vaughan Davis	Auditor	800	None.
Oliver Naylor	Assistant Auditor	300	An annual fee of £2 2s. from the receiver of fees at the Treasury, after the declaration of the Excise accounts.
Lambert Hotchkin	First Clerk	200	A fee of sixpence from each newly-appointed officer of Excise, on the registry of his certificate of his having taken the oath of office. This fee amounts to £11 18s. 6d. per annum on an average of four years.
Thomas Perfect Harding	Second Clerk	120	A fee of five shillings for registering the wills of persons having claims on the Excise at the time of their death, and on powers of attorney. This fee is seldom recovered, and has not produced so much as twenty shillings per annum for several years past.
William Cooper	Third Clerk	110	
Stephen Church	Fourth Clerk	100	None.
Thomas Purchas	Fifth Clerk	90	None.
Francis Hotchkin	Sixth Clerk	80	None.
Total Amount of Salaries		£1,800	

Excise Audit Office,
12th February, 1831.

R. VAUGHAN DAVIS,
Auditor.

Appendix No. 7.

A Statement showing to what extent the Regulations relating to the Control and Audit of the Excise Revenue of Great Britain, are applied to the Excise Revenue of Ireland.

Excise Office, London, 15th March, 1834.

No. 7.
A Statement showing to what extent the regulations relating to the Control and Audit of the Excise Revenue of Great Britain, are applied to the Excise Revenue of Ireland.
15th March, 1834.

By the Act 7 and 8 Geo. 4, c. 53, sec. 49, the Lords of the Treasury are authorized to appoint, under seal, a comptroller and auditor for the United Kingdom, but the appointment has not yet been made, and the only portion of the Irish accounts to which the regulations relating to the control and audit of the Excise Revenue of Great Britain are applied, is that which consists of disbursements made by the receiver general at the chief office, on account of services peculiar to Ireland, and to the management of the Irish branch of the establishment.

G. A. Cottrell,
First General Accountant.

Appendix No. 8.

A Statement showing how the Excise Revenue collected in Ireland, is appropriated after having been paid into the Bank of Ireland, and how it is brought into the General Excise Accounts.

Excise Office, London, 3d June, 1834.

No. 8.
A Statement showing how the Excise Revenue collected in Ireland, is appropriated after having been paid into the Bank of Ireland, and how it is brought into the general Excise accounts.
3d June, 1834.

The Excise Revenue when paid into the Bank of Ireland, is appropriated daily, by a transfer from the account of the Commissioners of Excise, to the credit of the teller of the Exchequer, and is brought into the Excise accounts, by the several collectors claiming the respective amounts under the head of remittances, the same being checked by vouchers furnished in duplicate to the Commissioners, by the Bank of Ireland, containing the amount appropriated to the Exchequer; one set of these vouchers is transmitted at the close of each week, to the teller of the Exchequer at Dublin, who returns a receipt for the total amount of the week, which constitutes the Commissioners' *quietus*.

The Revenue collected in Ireland is thus paid separately to the teller of the Exchequer in Dublin, and the amount thereof is not incorporated with the general Excise accounts for England and Scotland.

This department does not possess any records or means of ascertaining how the Revenue is finally appropriated after its having been paid over to the teller of the Exchequer.

G. A. Cottrell,
First General Accountant.

Appendix No. 9.

Comptroller's Office, 7th June, 1834.

Sir,

No. 9.
Report of Mr. Rotton, Acting Comptroller General of Excise, upon the subject of the Audit and Control of the Excise Revenue in Ireland.
7th June, 1834.

In obedience to the order of the Commissioners of Excise Enquiry, as conveyed in your letter of 5th instant, I beg leave to state, for their information, that I have no means in my office of being at all acquainted with the appropriation of Excise Revenue collected in Ireland, as the Irish accounts have not yet been directed by the Right Honourable Lords of His Majesty's Treasury to be submitted to my comptrol. And I have reason to believe that those accounts never have received the examination and check of either comptrol or audit, at least in the English official acceptation of those terms.

The only interference I have had with those accounts, has arisen when payments have been directed by the Board to be made on Irish matters out of English Excise Revenue. I have refused the admittance of such articles, without the exhibition to the comptroller of the Treasury authority on which such order rested. The propriety of my views in this respect has been rather questioned; but I have adhered to the plan, feeling that the mixing up of items of accounts, some duly authorized, and others of the authorities for which I knew nothing, would be most detrimental to the account as a public document.

I beg further to observe, that I have frequently, in personal interviews, brought this subject under the consideration of the Treasury, ever since the consolidation of the three Revenues; but I am not aware of any directions having been issued by their Lordships on the subject. I have taken the liberty to enclose a copy of a letter which I addressed to the Right Honourable T. Spring Rice, and to which I received a personal answer: that it was fully their Lordships

intention to obviate the difficulties I then explained to him, at their very earliest convenience, by giving the requisite powers to the comptroller, in his enlarged sphere of action, after they had maturely considered the subject.

I beg to state, that the Scotch accounts have been controlled in my office since October, 1832.

With respect, I remain, Sir, your most obedient servant,

J. ROTTON.
Acting Comptroller General.

To T. Charles Harrison, Esq.
&c. &c. &c.

No. 9.

Report of Mr. Rotton on the Audit and Control of the Excise Revenue of Ireland, continued. 7th June, 1834.

(Copy.)

Comptroller's Office, 14th June, 1832.

SIR,

I beg leave most respectfully to bring under your attention the situation of the control respecting Irish accounts. I have herewith sent a copy of the form of an order which we are frequently receiving from the Board; and on making some inquiry on the subject, generally I find that the Board did report to the Right Honourable the Lords Commissioners of His Majesty's Treasury, I believe on the 14th of April, 1831, that the Irish accounts were then in a fit state to be submitted to the comptroller in London, and the advantage and expediency of the measure of so controlling them, as well as the Scotch accounts, whenever they should be so ready. Under these circumstances, I am not surprised at the Board ordering the control to take due notice; though, from want of a power from their Lordships, the comptroller has no authority to take notice, or to require any explanations, should the document appear to be in error, or indeed to act at all with effect in the business.

I have ventured to accompany this with an extract from the ancient instrument, by the authority of which, the comptroller took under his check the whole of the country vouchers, he having been previously confined to the limits of the chief office in London; and some such document is all that is now necessary for the further extension of his powers over the Irish branch of this Revenue.

I have likewise given an extract of a communication that took place between Mr. Carr, our late solicitor, and myself on this subject, and which then received his cordial approbation.

I feel that, in submitting these uncalled-for papers, I am perhaps exceeding the proper bounds of my duty; but I hope for your indulgence, should such be the case.

With the highest respect, &c. &c.

J. ROTTON.

To the Right Honourable T. S. Rice.

In pursuance of a warrant from the Right Honourable the Lords Commissioners of His Majesty's Treasury, dated the 17th January, 1832,—Ordered, that the above charge be cancelled in the voucher, and hereof the proper accountant, comptroller, and auditor, are to take due notice.

12th April, 1832.

J. C. MORTLOCK.
HART DAVIS.
THOS. HARRISON.
B. PAGET.

ROBERT SWAN STANLEY, S. G. Ex.
Acting Correspondent for Ireland.

After my hearty commendations. Whereas, by virtue of His Majesty's letters of privy seal, bearing date the three-and-twentieth day of December instant, I have directed and authorized Charles Ashmole, Esquire, comptroller of His Majesty's duty of Excise within the kingdom of England, dominion of Wales, and town of Berwick-upon-Tweed, to put his said office in execution upon the vouchers which are and shall be transmitted to the farmers of His Majesty's said Revenue, from all the counties of England, now in their own hands and collection, and likewise upon their books of account relating to that duty; the same to commence from the four-and-twentieth day of June last past, and so to continue until the end of the present farm, &c. &c.

DANBY.

24th December, 1674.
Wallingford House.

APPENDIX No. 10.

Audit Office, Excise, June 10th, 1834.

GENTLEMEN,

In reply to Mr. Harrison's letter of the 7th instant, desiring me to furnish you with "A Return, showing, as far as the documents in my department will show, how the Excise Revenue collected in Ireland is appropriated, after having been paid into the Bank of Ireland; and how it is brought into the general Excise accounts, and audited and controlled;" I have the honour

No. 10.

Report of Mr. R. Vaughan Davis, auditor of Excise, upon the same subject. 10th June, 1834.

No. 10.

Report of Mr. R. Vaughan Davis, continued.

to state, that I have not yet received the authority of the Lords of the Treasury to audit the accounts of the Irish Excise Revenue; and that, consequently, I have no means of ascertaining in what manner the Revenue of the Excise in Ireland is appropriated, after being paid into the Bank of Ireland. I beg to add, that no sum of money is brought into the general Excise accounts under this head.

I have the honour to be, Gentlemen, your most obedient humble servant,

R. Vaughan Davis.
Auditor of Excise.

To the Commissioners of Excise Inquiry, &c. &c.

Appendix No. 11.

A Statement from the Board of Excise, in reply to the Inquiry, 'Whether the Excise still pay the Warrants of the Barons of the Scotch Exchequer; and if not, whether the Excise pay anything for the Treasury in Scotland?'

No. 11.

A Statement in reply to the Inquiry, "Whether the Excise still pay the warrants of the Barons of the Scotch Exchequer; and if not, whether the Excise pay any thing for the Treasury in Scotland?" 12th June, 1834.

Since the receipt of a letter from the Lords of the Treasury, dated May, 1833, the payments on account of the judicial establishment, and other purposes of the civil government in Scotland, have been made by the Excise, in accordance with the directions contained therein. The following is a copy of the letter referred to:—

Treasury Chambers, 29th May, 1833.

Gentlemen,

The Lords Commissioners of his Majesty's Treasury, having had under their consideration the mode in which various payments have been heretofore made, connected with the civil government of Scotland, through the receiver general's offices at Edinburgh, I am commanded to acquaint you, that their Lordships being of opinion that such payments may be effected in a more advantageous and economical manner, and that the office of receiver general and paymaster in Scotland, as now established, should be abolished, they have with this view, been pleased to adopt an arrangement for the guidance of the auditor of Exchequer in Scotland; in which, amongst other matters, he is directed to classify such payments under distinct heads of service, and to reduce them into the form of schedules, containing the names of all persons to whom, and all the services on account of which, such payments are due.

And, in reference to the annual charges for the judicial establishment of Scotland, the charges of which are directed by the Acts, 7 Anne, c. 11, and 10 Anne, c. 26, to be paid from the Revenues of Customs and Excise in preference to all other charges, and also in respect to the grant of certain compensations to officers of the courts of law in Scotland, directed by the Acts 50 Geo. III. c. 112, and 1 and 2 Geo. IV. c. 38, to be paid from the same Revenues, my Lords have been pleased to desire, that on the same day in which the schedule containing them is transmitted by the auditor of Exchequer to London, he do intimate to the collector of Customs at Leith, and to the collector of Excise at Edinburgh, respectively; and in the proportions heretofore in use, to be paid from the Custom and Excise Revenues, the amount required on the next quarter day, for the payment of such schedule, transmitting to my Lords on the same day, a copy of such communication, in order that their Lordships may apprise you, and the Board of Customs, with the directions to be given for retaining a portion of the respective Revenues in Scotland, and that the collectors of Customs and Excise, do, as soon as may be, make such payments into the Royal Bank of Scotland as shall amount to the said sum, to an account to be opened under the head of 'Judicial Establishment of Scotland,' out of which fund shall be paid, by the Royal Bank, the several parties, in conformity with the schedule for the judicial establishment and compensations.

I am further to add, that my Lords have been pleased to desire, that the arrangements may be forthwith completed, and the first payments made under them for the quarter ending 30th June next; and I am at the same time to direct, that you will instruct the collector of the Revenue under your management at Edinburgh to act accordingly.

I am, Gentlemen, your obedient servant,

T. Spring Rice.

Commissioners of Excise.

The amounts of these payments in the last year, were as under, viz:—

Salaries and allowances to the keeper of the privy seal, and sheriffs and stewards depute, and their substitutes	£32,228	6	2
Annuity and charges of management payable to the Equivalent Company, in virtue of royal sign manual	10,600	0	0
The commissioners and trustees for improving fisheries and manufactures, being one year's annuity due 5th July, 1833	2,000	0	0
Total	£44,828	6	2

277

No. 11.

Statement of Services paid by the Excise in Scotland, continued.

The Excise have also paid for the Treasury in Scotland within the same period, the following sums, viz:—

Salaries and incidents of the White Herring Fishery Board, per Treasury warrants	£11,500	0	0
To the Commissioners of the Fishery Board under the Act 5 Geo. IV. c. 64, for building certain piers and quays, and for repairs of boats of poor fishermen	2,807	4	0
Total	£14,307	4	0

G. A. Cottrell,
First General Accountant.

Excise Office, London, 12th June, 1834.

Appendix No. 12.

Customs, April 24th, 1834.

No. 12.

Letter from R. B. Dean, Esq. chairman of the Board of Customs, enclosing a memorandum of the practice of the receiver general of that department, with respect to retaining money in his hands.
24th April, 1834.

My Dear Sir,

I beg to enclose a memorandum, which will, I hope, explain the practice of the receiver general of this department, with respect to the retaining of money in his hands for the purpose of making payments, &c. as desired by your note of the 23d instant, for the information of Sir H. Parnell. I would also refer you to No. 19, 20, 21, and following sections of 3 and 4 William IV. c. 51, called the Customs' Management Act, for the regulations of the department of the receiver general of the Customs.

Yours, dear Sir, very faithfully,
R. B. Dean.

T. C. Harrison, Esq.

CUSTOMS.

The money retained for payments of the quarterly, monthly, and weekly orders of the Board, namely, the established and incidental salaries and allowances, compensations, day pay, and superannuations, is lodged in the Bank in the joint names of the receiver and comptroller general, from which checks are drawn to carry on those payments as occasion may require. All other payments are made from the current receipt of the day, or, should the money in the hands of the receiver general be insufficient, by drafts upon the public account at the Bank.

24th April, 1834.

Appendix No. 13.

Audit Office, Somerset Place, 8th May, 1834.

No. 13.

Letter from the secretary of the Board of Audit, transmitting a statement of the process of examination which takes place in that office as to the Revenue of the Board of Customs.
8th Febuary, 1834.

Sir,

In compliance with the request of the Commissioners of the Excise Enquiry, contained in your letter of 25th ultimo, I am directed by the Commissioners of Audit, to transmit to you the enclosed statement of the process of examination which takes place in this office, as to the Revenue of Customs.

I am, Sir, your most obedient humble servant,
John Lewis Mallet,
Secretary.

T. C. Harrison, Esq.

Statement of the Process of Examination which takes place at the Audit Office, as to the Revenue of Customs.

Two accounts of the receipt and expenditure of the Customs are annually delivered by that department to the audit office; one of which, entitled "the cash account," is rendered by the receiver general of the Customs, and consists of his receipts and payments during the year; the other, entitled "the general account," is rendered by the comptroller general of the Customs, and is formed out of the annual accounts of all the collectors of the Customs in the United Kingdom. The comptroller himself, it is to be observed, neither receives nor pays any money; and, having no pecuniary transactions, is not, properly speaking, an accountant; but the accounts of the various collectors being examined and adjusted in his department, are consolidated and made up, according to an established official form, as one account, and delivered by him for examination into the audit office, for the sake of avoiding an inconvenient multiplicity of accounts.

The account of the receiver general is examined in the following manner. The receiver general transmits to the audit office his book of account, which contains entries of all his

No. 13.

Letter from the Secretary of the Board of Audit, respecting the examination of the Accounts of the Customs Revenue, continued.

receipts and payments during the year, arranged under their respective heads of duties. The charge against him is founded upon a certificate of the comptroller general, who, having ascertained from the accounts of the different collectors what sums they have respectively paid or remitted to the receiver general, makes up from thence a charge or statement of particulars, which, being signed and attested by the comptroller general, is transmitted to the audit office; and if, upon examination, the sums credited by the receiver general in his account, are found to correspond with the sums specified in the charge of the comptroller general, the charge part of the receiver's account is admitted by the auditors as correct.

The discharge part of the receiver's account consists of payments of salaries, and of various other sums authorized by warrants of the Commissioners of Customs, purporting to be issued in pursuance of orders and authorities of the Lords of the Treasury, (which are referred to by the Commissioners in their warrants, but are not produced to the auditors,) of payments made upon debentures and certificate, and of payments made into the Exchequer.

The books and vouchers produced by the receiver general, in support of his account, are the quarterly accounts of salaries, &c. paid under the authority of warrants of the Commissioners of the Customs; incidental bills certified by the Commissioners, containing incidental salaries and allowances; and other payments similarly authorized, and arranged under distinct heads.

Books are also produced containing entries of the debentures and certificates, accompanied by the debentures and certificates, and orders of the Commissioners; all which are vouched by the receipts or acknowledgments of the proper parties.

With regard to the nonproduction of the Treasury authorities, upon which the warrants of the Commissioners of Customs are founded, it may be proper to observe, that since the establishment of the new board of audit in 1805, discussions have at different times taken place with respect to the propriety of calling for those authorities; but the incovenience of parting with them from the Customs department was strongly urged; and it was further insisted, the receiver general, who is the accountant to this office, has neither the custody of those documents, nor any cognizance of them. He is simply bound, by the terms of his letters patent of appointment, to obey the orders of the Commissioners, and is entitled to his discharge upon the production of their orders, and proof of the payments directed by them. Under these circumstances, the Commissioners of Audit have forborne from calling for the production of the Treasury authorities, and the course of examination pursued by the auditors of the imprest, and which appears to have existed from time immemorial, has not been departed from.

The general account of Customs rendered by the comptroller general of that department is examined and passed in the following manner:—

The general book of account, containing the receipts and payments of every collector is signed and attested on oath by the comptroller, who transmits the same to the Audit Office, together with proper vouchers for the payments, all of which are supported by the previous authority, or subsequent sanction of the Commissioners of the Customs.

The charge part of this account consists of the following heads, viz.

1st. The debts depending at the end of the preceding year.

2nd. Receipts during the year.

3rd. Monies and transfers from the accounts of present and late collectors. And,

4th. Overpayments.

The discharge consists of the following accounts, viz.

1st. The overpayments at the end of the preceding year.

2nd. Salaries and incidents.

3rd. Monies and transfers delivered to other collectors.

4th. Remittances to the receiver general in London, and payments into the Exchequer in Ireland.

5th. Payments of debentures and certificates, and for bounties, and the debts depending at the end of the year.

In the charge the auditors ascertain that the several articles composing the total of the debts depending at the close of the preceding year, are correctly brought forward to the succeeding year's account.

The receipt consists of the total sums received within the year by each collector in every branch of the Customs.

These totals are taken from a general receipt book, which contains all the sums received weekly by the collectors in the port of London, and quarterly by the collectors at the outports. These are extracted from the London weekly account books, and from abstracts of the several duties collected at the out ports, which are produced, and being authenticated by the signatures of the respective collectors and comptrollers, and examined by the proper officers in London, are the authorities for the auditors to allow the charge, after finding the entries in the weekly account books and abstracts agree with the entries in the receipt book, which is cast up, and that the totals in the receipt book agree with the entries of those totals in the general account.

The head of monies and transfers from the accounts of present and late collectors cannot be examined in the audit office, there being no evidence of these transactions between the collectors; but care is taken that the several sums under this head in the discharge are carried to the debit of the general account, and the correctness of these transactions rests upon the authority of the comptroller general.

With respect to the overpayments, (being the excesses of payments charged on particular branches of the Customs beyond the receipts,) it may be proper to observe, that they are omitted in the charge and discharge of the auditors account prepared for declaration.

In the discharge part of the general account, the payment of the salaries, incidents, debentures and certificates, are examined by comparing the vouchers for the entries in the respective

lists and books. The vouchers for the salaries at each port, are the quarterly establishments, signed by three of the Commissioners of Customs. Those for incidents are discharged by proper receipts. A quarterly list is made, including both these species of payments and totals, formed of the respective heads. This list is certified by the collector and comptroller at the outport, and attested on oath by the collector. An abstract of the account is signed by the comptroller general, and allowed by two Commissioners of the Customs. The total of all these payments, at each port, is carried into the general account; but no computation of any of the vouchers takes place in the audit office in the course of the examination of the general account, or in that of the receiver general.

No. 13.

Letter from the Secretary of the Board of Audit, respecting the examination of the Accounts of the Customs Revenue, continued.

The vouchers for the payments upon debentures and certificates are the instruments themselves, properly authenticated; each species is entered in a separate book under each head of duty. The auditors compare these entries with the instruments, examine the cashings, and compare the entries of the totals with their corresponding entries in the general account.

The remittances to the receiver general are examined with the comptroller general's charge on him.

The payments into the Irish Exchequer are examined with the receipts of the teller of the Exchequer there, countersigned by the vice treasurer of Ireland.

The balances, or debts depending, consist of monies due and remaining in arrears from the several collectors. These, as found by the comptroller general, are charged against the respective collectors, and the account of the comptroller is consequently even and quit.

A detailed statement of the course pursued in the examination of the accounts of the Revenue of the Customs will be found in the Thirteenth Report of the Commissioners appointed to examine and state the Public Accounts of the Kingdom, which was printed by authority in 1787; since which report very few alterations, and those of no material importance, have taken place in the mode of vouching and examining those accounts.

JOHN LEWIS MALLET.
Secretary.

Audit Office, Somerset Place,
8th May, 1834.

APPENDIX No. 14.

No. 14

Occasions when the Excise Rests have been insufficient.

A Statement of all the Occasions on which it has occurred within the Three Years ended 5th January, 1834, *that the Excise Department have been under the necessity of borrowing Money from other Departments or elsewhere, in consequence of the insufficiency of the Rest reserved to meet unexpected or special Payments; specifying in each case the Amount so borrowed, and for what Purpose, and the Department from which obtained.*

18th January, 1831. 50,000*l.* was advanced by the agent for Chelsea pensioners, for the purpose of meeting bills drawn by the collectors on the Board of Excise, to enable them to make the usual payments for Chelsea out-pensioners.

Since the period to which the above Return is limited, advances have been made for similar purposes to this department, in two instances, viz.:—

13th January, 1834. By the Customs' department, 30,000*l.*
20th January, 1834. By the agent for Chelsea pensioners, 15,000*l.*

G. A. COTTRELL,
First General Accountant.

Excise Office, London,
14th June, 1834.

APPENDIX No. 15.

Excise Office, 24th June, 1834.

SIR,

I have it in command to transmit for the information of the Commissioners of Excise Inquiry, as requested by your letter of the 19th instant, a copy of the Report of Mr. Brooksbank, paymaster of Chelsea pensioners, to this Board, upon the subject of the payment of those pensions by this Revenue.

I am, Sir,
Your obedient humble servant,
J. CLAYTON FREELING.

To T. C. Harrison, Esq.,
&c. &c. &c.

Royal Hospital, Chelsea, Agent's Office, 29th January, 1834.

SIR,

No. 15.

Report of Mr. Brooksbank, Paymaster of Chelsea Pensioners, on the payment of those Pensions by the Excise.

I beg leave to acknowledge the receipt of your letter to me of the 24th instant, on the subject of the inconvenience which has been found to arise at the Excise Office from the occasional deficiency of funds, at the commencement of a quarter, to enable the receiver general to meet the bills drawn by the collectors of Excise for money obtained in the country to afford them the means of paying the

No. 15.

Report of Mr. Brooksbank, Paymaster of Chelsea Pensioners, continued.

Chelsea out-pensioners, when the receipts of their several collections may not prove sufficient for the purpose; in which letter you intimate the wish of the Commissioners of Excise to receive from me information on certain points, in order that we may conjointly, and in compliance with the direction of the Lords Commissioners of his Majesty's Treasury, devise the best remedy for this inconvenience.

The points particularly adverted to in your letter, are—

1. That I should furnish the Commissioners of Excise, as early as possible before the close of each quarter, with a list of the amount of pensions to be paid by each collector in the ensuing quarter.

This I will in future do, and I shall generally be enabled to send the list to the Excise office about a week before the commencement of the new pension quarter, (that is, about the 25th March, the 24th June, the 25th September, and the 25th December.)

2. What previous notice I should require for supplying the receiver general with the funds he may want?

If I were, in every quarter, previously to the closing of the consolidated fund account at the Exchequer, to secure a sufficient balance (say 50,000*l.*) on my account at the Bank of England, to answer this contingency, I could, upon receiving an official application from the Excise Office, at my office at Chelsea, before four o'clock on any day, forward a draft to the Bank in favour of the receiver general by eleven o'clock the following morning; but if, after providing myself with such an amount, it were not to be called for by the Excise, I should have for some time, a larger balance on my account than I required. I therefore cannot, upon such an uncertainty, recommend this course, though so expeditious.

A less objectionable course would be, to make the issue to the paymaster general of the forces, to be applied for or not by me according to circumstances: for though the amount would also in this case be drawn from the Exchequer, it could, if not wanted by the Excise, be applied for some other army services. This course would require two days previous notice from the Excise to enable me to apply to the Treasurer of Chelsea hospital, and get the money through him, in the usual manner, placed to my account at the Bank of England.

The third course would be the longest, viz., by not drawing the money from the Exchequer until it were ascertained that it would be wanted. This might generally require a notice of three or four days from the Excise, and would, therefore, not answer the object, if the money must be obtained so suddenly as upon the two occasions which have occurred in January, 1831, and in the present month.

I should perhaps observe, that at the termination of each quarter-day, (5th January, 5th April, 5th July, 10th October,) all the money in the Exchequer belonging to the consolidated fund, is paid over to that account; and that it is generally about ten days before the Treasury can safely depend upon the Revenue of the new quarter coming into the Exchequer, so as to make an issue upon it, a period too long for the object of the proposed arrangement.

Whilst on this part of the subject, I will avail myself of the permission of the Board of Excise to offer such suggestions as occur to me as the best means of providing for the object in question.

By the 51st section of the Act 7 and 8 Geo. 4, c. 53, the receiver general of Excise is empowered to retain a constant balance in his hands (for the payment of daily demands) to the amount of 30,000*l.* The Commissioners of Excise are empowered to authorize him to retain a further sum of 50,000*l.*, and the Commissioners of his Majesty's Treasury may authorize any further sum to be retained by the receiver general, beyond the said sum of 80,000*l.*

This clause appears to me to give as much power as can be required to provide for the bills in question, either by the Board of Excise, or by their timely application to the Treasury; and it can make no difference in the general balance of the public accounts whether the money be retained by the Excise, or whether it be paid into the Exchequer to be drawn out again just before the close of the quarter, and held for the Excise in case they should call for it.

The 53rd clause of the same Act, which prohibits any money when once paid to the account of the receiver general of Excise at the Bank of England, from being drawn out or applied in any manner except for payments into the Exchequer, should, I think, be altered, and that the Excise should have the same power as is given to the Customs under the 23rd section of the Act 6 Geo. 4. c. 106, so that any balance on the receiver general's account at the Bank of England may, under proper restrictions and regulations, be made available for this object; or that the bills, after passing through the proper checks at the Excise office, should be made payable out of that balance at the bank.

The latter mode would, perhaps, be preferable to any other.

As it is probable that an Excise Act will be submitted to Parliament in the ensuing session, a short clause might be introduced for either of these purposes.

I think it would be more satisfactory to the Board of Excise, and in every respect better, that they should command the means of meeting such sudden demands upon them, than be placed at any time in the state of uncertainty or embarrassment they were in on the two occasions which have occurred.

3. Whatever advances I may have to make to the Excise on this account, should, in my opinion, be considered in part payment of the amount which I have to repay to the Excise towards the close of each quarter.

4. The more regular, and in some instances the shortest course for obtaining the advances, would be for the Board of Excise to address their application either to the Chelsea Board or to myself, instead of to the Treasury; except when the emergency might be so pressing, as on the late occasion, and when the Board were enabled to suggest the immediate means of meeting it by a loan from the Revenue of Customs.

In that case it was the most expeditious course that could have been taken; but I trust that we may, by timely provision, for the future prevent the recurrence of such an inconvenience.

When, however, the mode shall have been determined upon, I shall be better enabled to submit to the Board of Excise the most expeditious manner of effecting it.

If I have not sufficiently explained any of the points of inquiry contained in your letter, I shall be glad if you will afford me a further opportunity of doing it, before any final decision is taken on the subject.

I have the honour to be, Sir,

Your most obedient servant,

T. C. Brooksbank.

To J. Clayton Freeling, Esq., &c. &c. &c.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in London.

Sir HENRY PARNELL, Bart., in the Chair.

APPENDIX No. 16.

5, Whitehall-place, 19th June, 1834.

Mr. John Dennis, called in and examined.

Examination.

No. 16.
Mr. John Dennis.
19th June, 1834.

I BELIEVE you are first clerk to the receiver general of Excise?—I am.

And act for him in his absence?—I do ordinarily.

There is a considerable amount of payments made by the receiver general?—You refer, perhaps, to bills of exchange drawn by Excise collectors upon the Board.

I refer to all kinds of payments.—They are very considerable.

What is the nature of them?—The ordinary payments are on account of salaries, debentures, pensions, and petty incidents.

You mean by debentures, debentures for drawbacks?—I do.

How do you get the fund for making those payments?—By making a reserve of monies which we know we shall want.

That is, you hold back monies from payments into the Bank?—We do so.

What are the regulations?—The receiver general is empowered by Act of Parliament to retain in his hands 30,000*l.* at the close of each day, but on any particular emergency the Board are empowered to permit him to retain 50,000*l.* more, making together 80,000*l.*

Can you state what is the amount of the weekly receipts of money by the receiver general?—It varies very much.

What is about the weekly receipt?—Our receipts in London are much reduced since the repeal of the beer duty, and more recently by that of the candles and of half the duty on soap.

How much a week on an average?—At our table we probably receive from 16,000*l.* to 20,000*l.* per week. We receive, in addition, from the Hertford collection, on the Saturdays of alternate weeks, very large sums, perhaps 15,000*l.* or 20,000*l.*, making, on an average, perhaps 7,000*l.* or 8,000*l.* per week.

Then the collector of that district pays on a different rule from the other collectors?—The sums which, for the convenience of certain traders, principally distillers, he receives from them in London, he brings to the receiver general, instead of paying them to a banker and remitting a bill of exchange for the amount to the Board.

Is there any other collection under the same circumstances?—Not exactly; but, on very rare occasions, when I have been particularly pressed for money, I have requested the Board to allow the collector for Surrey to make his payments in the same manner to the receiver general.

Then the collector of Surrey retains all the monies till the end of each round, in the ordinary course?—He makes his remittances during the round by bills of exchange.

He makes his remittances weekly?—He remits just as a collector in a distant part of the kingdom would do; but, I ought to observe, that I am not officially informed of the details of the arrangement under which the collectors remit the monies they receive.

In the case of the Surrey collection, does the collector ever keep much money in his hands?—I am not able to answer that question.

Does he not receive from parts of London?—I believe he holds a sitting occasionally in the borough of Southwark.

Then the money received from that sitting is at an early sitting in the round, and he holds it till the end of the round?—He pays all he receives to his returner weekly, and gets a bill from him which he remits to the Board. But I must again say, that I do not know this officially. The duty of the receiver general is to take charge of that which is intrusted to him by the Board.

You say you have received money from the collector of Surrey?—About the time of the quarter, when we have large payments to make on account of salaries, pensions, and especially on account of bills of exchange, which the collectors draw upon the Board, I have been obliged, foreseeing the amount I should have to pay, to request that the Board would direct the collector of Hertford and the collector of Surrey, to make all the payments they could spare direct to the receiver general.

Now what is the largest sum you have ever received from the collector of Surrey under such circumstances?—The last receipts, which were in two weeks in January quarter, amounted together to 22,700*l.*

How did he pay you that money?—In Bank of England notes.

What is the name of the house that is called his returner; is it Ward's?—It is.

I suppose these great calls occur on the quarter days in general?—They do, and of late the difficulty is very much greater than it used to be.

Examination.
No. 16.
Mr. John Dennis.
19th June, 1834.

Have you had occasion frequently to call on the Board to enable you to receive from the collectors of Hertford and Surrey?—Not frequently. The difficulty has increased of late. Since the collectors have lost the beer duty, and that on candles, and half the duty on soap, it has increased very considerably. The collectors having large payments to make at the quarter, on account of Chelsea, and army and navy pensions, write up to the Board as soon as they are aware of what monies they shall want, requesting to be permitted to take up money from the returner, and to draw a bill upon the Board for the amount.

By the Returns sent here it appears, that in the last three years you have at three different times been unable to pay the demands on you, namely, once in 1832 and 1833, and twice in this year?—Once in the year 1831, and twice in the present year.

Will you explain to us how those circumstances occurred?—Perhaps I had better speak to the last circumstance, as it is fresher in my memory?

Yes.—In January last, after I had made a statement to the Board of the monies which would be wanted on account of salaries, pensions, and various other payments, and of the sum that might probably be wanted on account of bills of exchange, I found that notices arrived of bills to be drawn by the collectors, amounting to the unexpectedly large sum of nearly 110,000*l.*, of which the greater part would be required early in the month.

In what period were they to be paid?—By much the greater part before the 16th of the month of January.

And when did you hear of them?—The notices came to me after my Report was made of the sums required to be reserved, and after the money which I suppose would not be wanted was paid to the Bank.

What day?—I made my Report about a week before the quarter-day. I speak confidently on this point, because there is an order of the Treasury that the Board shall report to the Lords of the Treasury, a week before the quarter-day, the amount of the rest to be reserved on the quarter-day, with the reasons for that reserve.

Will you explain what is the course which the collectors take in order to provide themselves with money to pay the demands upon them?—Since the repeal of the duties before referred to, several of the collectors are periodically very short of funds; they have no means of providing for the payments they have to make, except by gaining the permission of the Board to take up money from their returners.

When they take it up they give a draft?—They give a bill upon the Commissioners of Excise.

What is the nature of the bill?—An ordinary bill of exchange payable at sight.

Payable to the bearer?—In favour of the banker who advanced the money.

Then it is immediately payable?—It is payable on its presentation to the receiver general.

Then what are these payments that the collectors have to make?—They are on account of Chelsea, and army and navy pensions; they are very numerous, and, of course, amount to more money than I have mentioned; being principally paid out of their receipts, the deficiency of these receipts to meet the demand on account of pensions being the amount applied for to the Board.

Then, in point of fact, the sole cause of your being at particular times without money, is from the circumstance of the collectors drawing drafts at sight upon you for the payment of naval and military pensions?—I do not know whether I ought to say the 'sole cause;' it has been the reason of our requiring these sums of money on recent occasions. We have always been obliged to make reserve of a large sum of money to pay the demands made on us quarterly on account of salaries, incidents, and various allowances.

But you are always able to foresee the period of payment?—Yes, we can foresee it.

Therefore you are able, with the power of retaining rests to the amount of 80,000*l.*, to have sufficient money to meet the demand?—We are; it is only in the January quarter that these large bills are drawn by the collectors. I find it happens, when the collectors are not in receipt of the malt duties. On the three other quarters the collectors' bills average about 11,500*l.* per quarter.

In short they receive in the January quarter less from their collection than they have an equal sum to pay?—At that period of the quarter when pensions are demanded they have received less than they require for their payments of pensions in the quarter.

They have about an equal sum in the four quarters to pay?—There is very little difference between one quarter and another.

What is the average quarterly payment that you make for salaries, exclusive of those Chelsea pensioners and others, but your own?—I should premise that we make advances on some of the salaries at the half quarter.

Then the quarter is only, in fact, the eighth of your yearly payments, what do you pay at the quarter?—A portion only of the persons employed in the service require advances at the half quarter, all the larger salaries are paid at the quarter.

Can you give us any notion of what you pay at the quarter?—From 25,000*l.* to 30,000*l.* per quarter on account of salaries; there are also superannuations, allowances, and pensions.

Then, at the half quarter how much do you pay?—Perhaps 7,000*l.* or 8,000*l.* The amount varies, yet we have sufficient notice and are able to provide.

Suppose the Surrey collector was required to pay into the receiver general, in the same way that the Hertford collector is, would you receive a large amount weekly?—I conclude his weekly receipts are large, but I have no means of knowing what portion of the amount is paid to him under the same circumstances which makes it the duty of the Hertford collector to pay a portion of his receipts to the receiver general.

Are there any other collections near London which receive large amounts of duty?—Uxbridge is, I think, the nearest; but of the amount of weekly receipts I have no official knowledge.

Examination.

No. 16.
Mr. John Dennis.
19th June, 1834.

Does the malt come into Hertford?—A large amount does, I conclude.

And the malt is not paid in January?—It is not.

So that the present difficulty arises in some respect from the continuance of the same demand, and from the falling off of the same receipts?—The collectors have less money in their hands, while the demands upon them are equal.

Would there be any objection to regulations requiring the collectors, instead of drawing upon the receiver general at sight, to draw at three days' date?—I submitted to the Board, being ordered to Report in the year 1831, that the collectors should draw at three days' sight, but I conclude the Board had some objection to it, as they did not act upon the suggestion.

Why?—It was, probably, the increased expense; perhaps interest would have been charged by the returners on the money advanced.

Did they say they would have to pay interest to the returners for the advance of money on such a Bill?—I did not hear any reason stated. I recollect being required to report, and stating that I thought I should be able to provide for all the bills that might be drawn if the collectors were directed to give the earliest notice of their probable wants, and if the bills were drawn at three days' sight.

You made a Report you say?—I did, and I have since ascertained that my opinion was correct; but since that time the bills drawn by the collectors are so much larger, and the ability of the receiver general so much less, that he would now find it difficult to provide for the bills even if they were drawn at ten days' sight.

Not at ten days?—I think not.

I suppose tea is to be taken off this year from you?—It is.

It is not yet taken off?—We shall receive the last sum on account of tea on the 2d or 3d of July, I conclude. We received 500,000*l.* on Monday last.

Then your inconvenience will be increased as to that point?—The loss of the tea duty will not increase our embarrasments at the quarter; on one occasion only we took up a large sum of money from the tea instead of paying it direct into the Exchequer.

That used to go in directly?—Uniformly on the same day, if it came to us in time for the Exchequer office hours.

The payments which put you to inconvenience are payments for other departments?—They are for advances made by our collectors on account of other departments.

Could you not arrange some plan by which these bills should be paid by those departments instanter?—I do not know why the money is advanced by the Excise, except that there are collectors of Excise scattered over the whole kingdom, and that it is a great accommodation to the pensioners to be paid at the nearest town.

Why should not these bills go directly to the Chelsea paymaster, straight from the Excise office; why should they not be bound to provide for the payment of these bills instead of you?—I do not know whether an arrangement could be conveniently made by the paymasters of the several departments to supply the collectors with the needful funds to pay the demands to be made upon them.

Suppose, instead of paying the bill, you made an order on the bill for the paymaster at Chelsea to pay that bill, why should it not take that course, it would be equally valuable to the returner or banker, the only delay would be the application to the receiver general?—The money is taken up by the collector, and the bill paid before the whole of the payments are made; the vouchers for the payment remain with the collector till the close of the round, he then remits them to the Board, when lists are made of them in the office of the receiver general, and they are sent to the different departments. If the paymaster of Chelsea pensioners were to pay one of these bills, supposing it were referred to him, he would pay without the knowledge of the advance made.

He would gain that knowledge by the indorsement of the receiver general?—We do not know the specific purpose for which the collector has applied for sums of money; he writes that he shall want so much money on account of the various demands to be made on him to pay the pensioners of the different services at a certain period on his round.

Then, supposing that plan would not succeed, as it is without question that the cause of your want of money is the advances made on account of the naval and military pensions, why should you not be enabled, when you are in want of money, to draw upon those departments for the sums that are necessary to be paid what has been advanced on their account, instead of borrowing it from the Customs, or getting it in some other way?—We have too little notice of the drawing of the bills, therefore we are obliged to pay them so soon after the notice comes to us, that I am afraid we could scarcely get the money from the paymaster of Chelsea pensions, or from the different paymasters of army and navy, in time to answer our purpose.

But if the bills were drawn at three days upon you, then you would have time?—Whether it would be time sufficient to enable the receiver general to procure the money from the several paymasters, and whether they could advance the money consistently with the several Acts of Parliament made to regulate their departments, I am not qualified to answer.

The Board seem to be of opinion that the course pursued at the Customs should be introduced into the Excise, namely, the enabling the receiver general to draw money out of the Bank after he has deposited it there—would not that give rise to a good deal of new accounting?—It would be attended with no perplexity or great additional trouble, and it appears to me to be the most simple course. The receiver general, at present, is obliged to have large sums of money in his hands which he is authorized to lock up daily. This gives increased risk to the receiver general. He must begin a considerable time before the quarter-day to make reserves, and money is thus kept out of the Exchequer which, if he had the power of drawing checks when wanted upon his credit at the Bank, he would not be required to reserve so early.

Examination.
No. 16.
Mr. John Dennis.
19th June, 1834.

Of course there is a great deal of trouble in this locking up and counting?—Not so much trouble as anxiety.

How is it done—is the money counted and locked up every night and morning?—It is counted and locked up at the close of each day.

Does the comptroller of cash attend?—He does whenever we lock or unlock.

When he locks the chest, he has not actually counted the money in the chest?—We read over to him the notes and bags that are brought in to us on each day.

But then it is not a regular account taken by him of all that is in the chest; he does not know precisely by his own inspection?—He may see the notes when we read them over, and he knows at all times what notes and cash we ought to have in the house, but we pay away a great deal of money in the course of the day, and he is not present at every act of payment.

If that practice were to be introduced, by allowing the receiver general to draw, he ought to keep no money in his hands, he ought to pay in every evening, the whole that he has received?—The demands made upon the receiver general of Excise, are usually early in the morning; we are therefore obliged to be provided with notes and cash suited to those demands, else we have the double risk of taking all our small notes and cash to the Bank at the end of the day, and fetching early in the morning the same amount, so that there would be double risk in going to and fro.

Still you have the risk of keeping the chest?—The proposal of the receiver general to the Board was that he should retain a sum not exceeding 8,000*l.* He would usually require a much smaller sum.

At present you pay daily into the Bank?—Not daily, but as often as we can spare the money; it may be sometimes twice in the day or oftener, but in preparation for the quarter we are often obliged to make reserves long before of all the money coming into our hands.

But I do not understand the difference of the payments into the Exchequer and the payments into the Bank; you pay sometimes to the Exchequer?—By direction of the Treasury we make our payments into the Exchequer twice in each week by a write-off from our account at the Bank, and it may be that this account is very large, and consequently our payments into the Exchequer great; though not having the power to draw upon that account except for our Exchequer payment, we are greatly perplexed to find the means of meeting the demands upon us. The reason of our account at the Bank being large is, that bills of Exchange remitted by our collectors and paid by us into the Bank, are carried to our credit as they become due, and these make the great bulk of our payments into the Exchequer.

At present you do not draw from the Bank for your own cash purposes?—By the Act 7 and 8 Geo. 4, c. 53, we are not allowed to draw for any purpose but for the Exchequer payment.

But suppose you were to have the power of drawing on the Bank, why should you not make all your payments by drafts on the Bank?—We have so many small payments to make that it would be extremely inconvenient to us, to the Bank, and to the public.

What is the smallest payment you make?—Less than a shilling.

Suppose you were bound to draw on the Bank for all sums beyond 5*l.*, what amount of rests would be required?—If we were required to draw for all sums above 5*l.* our checks would be inconveniently numerous; for instance, at the time of paying salaries we should have perhaps 300 or 400 in a day.

Could not salaries be paid on a list, in the same way that small dividends are paid by books by the Bank?—Our officers come up having little time to spare, we are therefore careful to pay them as quickly as possible. That their names may be readily turned to they are entered according to their rank in books; against their name they affix their signature, and the book is afterwards charged with the stamp duty. It is necessary they should come to the Excise office to be identified, and to sign their name to the receipt; if we were then to pay them by check it would occasion a great loss of time to them, and would materially increase our business.

A great deal of these small payments arises from the habit of paying half quarterly?—These advances bear but a trifling proportion to the number of small payments. Had we the power of drawing on the Bank, we might pay the large salaries by checks when convenient to the parties. We should thus avoid the risk of having to send to the Bank for large sums of money. It would only then be necessary for us to keep in the house notes of a smaller kind, and gold and silver.

Do you not think a smaller sum than 8,000*l.* would be sufficient?—I think not; I have looked over the account very minutely to ascertain it.

If you began with 4,000*l.* you would have time to get more every morning from the Bank while that was going away if you had the power of drawing?—I have no objection to make the experiment; we pay away at the time of payment of salaries 2,000*l.* or 3,000*l.* of gold in the course of the day.

Would there be any objection to the collector himself, or each collector, drawing on Chelsea instead of drawing on you?—Mr. Brooksbank could best answer this question. In a letter to the Secretary of Excise on the subject, he has already given his opinion on the best mode of meeting the difficulty.

What situation does he fill?—He is paymaster of Chelsea pensioners.

His report is official to the Excise?—It is. After stating various modes by which the difficulty might be met, he ends with recommending that the Act of Parliament should be altered so as to enable the receiver general to draw upon the Bank of England as the receiver general of the Customs does.

In short, that was proposed to be carried into execution?—It was.

It was his recommendation?—Yes.

Examination.

No. 16.
Mr. John Dennis.
19th June, 1834.

Does the receiver general of Customs retain any rest?—He retains only 1,000*l.* But the receiver general of Customs has the advantage of a second account at the Bank of England.

What is the nature of that?—It is to enable him to pay salaries, and other demands made upon him.

But would not the plan of giving the receiver general the power of drawing on the Bank of England have the same effect; it would be a second account?—We should still have but one account there. The effect of that arrangement is this,—that as soon as the order of the Board is made out to pay a list of persons on account of salaries, &c., the receiver general of Customs takes up the amount from his public account at the Bank, and transfers it to the second account standing in the names of the receiver general and comptroller general; he can then, from this account, make provision of suitable notes and cash to meet all these demands.

Supposing it was possible for the collectors to draw directly upon the paymasters of Greenwich or Chelsea, it would relieve you at once?—It would; but since Mr. Brooksbank has made a Report on the subject, and since he must understand it a great deal better than I can ——

I am only asking whether, supposing that is practicable, whether it would not relieve you from the inconvenience you at present feel?—It would from the greater part.

But the great payments are on account of the army and navy?—They are; and I am not certain that the receiver general would have any difficulty in providing for what belongs to our own particular department if we were relieved from these charges. Still it must be taken into the account that the amount of London duties, which is all that the receiver general of Excise has in his hands available for payments, is much less than it was.

Then you must remember that the debentures are diminished in proportion, all the drawbacks on soap, &c.?—They are smaller than they were, but the drawbacks on goods exported bear a very small proportion to the duties paid.

If the receiver general had the power of drawing, which way would you propose that this power should be controlled and his accounts audited?—I should propose that the comptroller of cash be directed to see the reasons of all the drafts that are made upon the Bank. It would be very easy for the receiver general of Excise to show the comptroller of cash any order of the Board for a payment, or to show him a receipt for pension; in fact, the comptroller of cash might be able to know throughout the day whether the receiver general wanted money or did not want money.

But the Commissioners of Excise in the Report to the Treasury, in February, 1832, say, that the office of commissioner and comptroller of cash might be abolished if this plan of drawing on the Bank was introduced, and proposed to put the control under the comptroller-general?—Then the comptroller-general might do the same as I had proposed to be done by the comptroller of cash. In the Customs' Act of the last session, the comptroller is not directed there to ascertain the reasons of all checks that are given, he is only directed to countersign. But it seems desirable that a comptroller, whether of accounts or of cash, should be directed to see the necessity and to share the responsibility with the receiver general.

If you have a rest of 8,000*l.* allowed, with the power of drawing on the Bank, still there will be the necessity of having a control, as there is now, upon the chest, so that you will not get rid of that part of the trouble?—We do not care how much control there is over us, but the responsibility will be greatly diminished when the largest sum we shall be allowed to retain will be 8,000*l.* instead of 80,000*l.*

But there must be some expense incurred still in looking after the chest?—Some officer must control the accounts of the receiver general of Excise, and countersign the checks. This is done at the Customs by the comptroller-general.

Has there been any loss in consequence of keeping so much money at the Excise?—Not any.

No instance of a loss?—None; although there has been no loss, the risk is very great of keeping a large sum of money for a great length of time locked up in a chest to which two persons have access; and it must be obvious that it would be very difficult, in case of loss or fraud, to determine which of the two persons was the defaulter.

Who are the two persons?—Myself and the next clerk in rotation.

The comptroller of cash has the key?—He also has a set of keys and unlocks the treasury with us, but he has no access to the money; he does not put his hands into the box.

Then you give large security?—I give 5,000*l.*

And the receiver general 40,000*l.*—Yes, 40,000*l.*

JOHN DENNIS.

Appendix No. 17.

REPORT OF MR. ABBOTT ON THE EXCISE ACCOUNTS.

Gentlemen,

The Inquiry, to which, by your Secretary's letter of the 21st August last, you have done me the honour to desire my attention, embraces several distinct considerations. I am therein referred to 'the Treasury Minute of the 26th February last, upon the subject of the 'several branches of the Excise department, connected with the keeping, or the audit, or 'control of the Excise accounts;' and my attention is especially directed 'to the suggestion 'of improvements in the present system of Excise accounts, by alterations in the official 'establishments, or forms of proceeding, and by the suppression of what may appear to be 'complicated, as tending to needless repetition of business; such suggestions having in view 'both the saving of time and labour, as well as the accomplishment of every practicable re-'duction of the expenditure of the department.'

Having interpreted your instructions in a somewhat comprehensive sense, and acted upon them as fully as the time would allow, I propose to submit to you the result of my investigations, with reference to accounts, arranged under the following heads:—

Divisions of the Report.

1st. The various forms in which the duties charged against the trader are recorded in the books.
2d. The different means by which the duties are collected in London and in the country.
3d. The course pursued in transmitting the net receipts to the Exchequer.
4th. Offices which may be abolished or reduced.
5th. A plan of account recommended to supersede the various plans now in operation.

FIRST PART.

Subdivision of the first part.

The first subject to be considered, namely, the various forms in which the duties charged against the trader are recorded in the books, may be subdivided as follows:—

1st. The method of recording the London duties.
2d. The methods of recording the country duties.
3d. The form in which receipts, other than duties, are recorded.
4th. The objections to each present course of proceeding.
5th. The proposal of a new system.

The Excise duties consist of present and growing duties; the former are few in number, consisting of—

Licences,
Auctions,
London Port Duty;

all which are payable as soon as their amount is ascertained; but on the growing duties credit is given to the trader, according to his location, viz.—

Variety of credit given on duty.

	In London.	In the Country.
Bricks	6 weeks	6 weeks
Distillery	2 „	6 „
Glass	6 „	6 „
Hops		6 „
Malt	6 „	18 „
Paper (made, pasteboard, scaleboard)	6 „	6 „
Stained paper	2 „	6
Soap	1 „	6 „
Starch	1 „	6 „
Stone bottles	6 „	6 „
Sweets	6 „	6 „
Vinegar	2 months	6 „ *

* It is remarkable, that in every article on which a short credit is given, a monopoly of the manufacture has arisen; and equally well is it known, that if the duty on malt were to be repealed, the Act of repeal would destroy four-fifths of the maltsters who trade upon the Excise credit.

The credit given in the country is always calculated from the end of the round; consequently it amounts to an average credit of nine weeks on all articles, except malt.

Method of recording the London duties.

All the growing duties accruing in London, as also the London port duty, are recorded by two accountants, called 'London duty accountants,' who receive from the nine general surveyors, who receive from the forty-two surveyors of districts, who receive from about three hundred officers under them documents, called 'vouchers,' each voucher specifying—

The voucher.

The number of the district,
The number of the division,
The period for which the return is made,
The name of the trader,
The quantity of exciseable articles made within the period,
The amount of duty thereon;

How received.

the total of the two last mentioned particulars being recapitulated in words, and the document being signed both by the officer and surveyor; such a document being sent for each duty, for each round or period of collection, whether there be any duty chargeable within the period or not. If there be two or more traders in the same article in a division, the quantities which they respectively manufacture, and the duty which each of them, individually, is called upon to pay, are set forth in one 'voucher;' but there is a distinct voucher for each round, for every duty chargeable in each division. *

Useless forms.

Before the nine general surveyors forward these documents to the accountants, (upon which to raise the personal account of the trader,) they each copy the particular vouchers belonging to their respective four or five districts, into a book called 'amount book.' At the end of every quarter, a total of the charge in each district is furnished by each of the forty-two surveyors to the nine general surveyors; these documents are compared with the 'amount book' of the general surveyors, each of whom forms a total of the four or five districts under his supervision into one document, which he delivers to the 'Town surveying general examiner,' who then again makes a grand total of the nine returns in a book, sending a copy of it to the first general accountant. As all this labour is founded on returns which, it will be seen, are aggregated quarterly by the London accountants, what can be the use of it?

London duty ledgers.

The 'London duty accountants' keep a ledger for each duty, except that in some instances more than one duty of minor importance is kept in distinct portions of the same ledger. A personal account is opened with each trader, in which he is charged with the amount of each voucher. The trader's account is opened or placed in the ledger, according to the division in which he resides, the ledgers being without indices or folio numbers. There are no less than fifteen distinct ledgers kept by the two London accountants; whereas an alphabetical index to one ledger would make it answer every needful purpose of the fifteen now used.

London duty cash book.

For each ledger a corresponding 'cash book,' or check upon cash, is kept. The surveyor delivers to the trader a charge paper, whereon appears the amount of duty and when required to be paid; the trader presents this paper to the 'London duty accountant,' who compares it with the trader's account in the ledger, and, if it be correct, marks it, and immediately gives the trader credit in the ledger, charging the amount (about to be paid to) against the receiver-general, in the 'cash book' appropriated to the trader's particular duty. It sometimes happens that the trader, after having gone through the forms of getting his charge paper checked, and counterchecked by the comptroller, does not pay the duty; the error which such an omission is calculated to cause in the existing plan of account, is likely to be, but possibly may not be, discovered at the end of the day. The manufacturers of sweets and vinegar are allowed to retain their charge papers; they present to the receiver a pay paper, which the London duty accountant delivers to them when he examines the amount of duty payable: all other traders give up the charge paper to the receiver when they pay their duty.

Cause of numerous books.

The question naturally arises, why keep so many ledgers and cash books? No reason can be assigned, it is apprehended, for the number of cash books kept; inasmuch as one would answer every purpose of check upon the receiver general, and the principal ledger would furnish the separate amount of each class of duty received: but the multiplicity of ledgers is evidently attributable to the imperfect system of account; no journal being in use wherein to condense the transactions as they occur, the duties are therefore kept in distinct ledgers, to facilitate the formation of an abstract of the duties charged within a given time, which is done at the end of each ledger in weekly, quarterly, and annual abstracts, notwithstanding the same work has previously been done by the surveying general examiners.

Cash for London duties subjected in the first instance to a quadruple check. Similar books to the accountants, are kept by the comptroller.

The cash received for London duties is subject to an immediate quadruple check. The trader, after he has obtained the signature of the accountant to the charge paper, submits it to the comptroller for countersignature by him, in whose branch are kept ledgers and cash books precisely the same as those belonging to the accountants of 'London duties.' Every day, at the close of business, the accountant prepares what is called a 'certificate paper,' stating the aggregate amount appearing, by his 'cash book,' to have been paid to the receiver for each head of duty, which is agreed and signed by the clerks of the comptroller and of the receiver general, and is left with the latter. This done, the sums received are entered in the 'London collecting book' of the receiver general; which book is once a day taken to the first general accountant's department, for the purpose of extracts being made from it of the daily receipt. The certificate paper left with the receiver general is by him forwarded to the comptroller of cash: each London duty receipt therefore undergoes inspection and is recorded by the accountants, the comptroller, the receiver general, and the comptroller of cash.

* A district in London is under a surveyor, consisting of several divisions, each under a surveying officer.

One ledger sufficient for the whole of the London traders.

The number of traders thus annually charged is 333; the number of vouchers transmitted annually to the two accountants is 4881; the annual number of entries in these ledgers is 8740, or 168 per week, equal to twenty-eight per day: allowing, therefore, for an equal number of credit entries, or discharges, it would be a very easy task for one accountant to keep a ledger containing the accounts of all the London traders, and also to perform the duty attached to the situation, of reporting to the Board such persons as are in arrear for duties. The two London duty accountants have now some other offices to perform, such as making up the weekly, quarterly, and annual abstracts; but all this, under a good system of account, being work of supererogation, would be dispensed with.

London Port Duty.

London port duty.

To record the London port duty devolves also on the two accountants abovementioned. This duty is, either the countervailing duty levied on spirits of Scotch and Irish manufacture when imported into England, or is that charged on British manufactures entitled to drawback on exportation, when they are brought back to this country: the transactions of both classes are not numerous.

Forms with respect to spirits.

With respect to spirits, the forms are these: three warrants, nearly alike, are left at this office by the merchant, which specify the vessel, master, and port, by which and whence the goods are imported, the name of the importer, the quantity and strength of the article imported, leaving blank the amount of duty to be computed and charged by the accountants of this branch; such computation and charge are checked by the comptroller's clerk, who signs two of the warrants: the two warrants so signed are sent to the receiver, who, upon payment being made to him of the duty, delivers one of them to the trader, whereby to clear his goods, and the other, at the close of the day, he delivers to the comptroller: the third copy, in the first instance retained by the accountant, is delivered to the Excise import officer, as a warrant for his delivery of the goods to the trader. Similar warrants, and nearly similar forms, attend the entry from abroad of British manufactures.

London Licences.

London licences.

London licences are granted and recorded by an inspector, with four accountants and four assistants. The trader having gone through preliminary forms, obtains from the surveying officer of his division a 'certificate of trader's entry,' containing every information requisite for filling up his licence; the certificate is presented to the accountant, who immediately makes an entry of it in his 'licence register,' as also of the amount of licence money to be paid in the licence 'cash book,' or licence cash check book; a 'pay paper' is then given to the trader, which he takes to the receiver, and to him pays the price of the licence; the pay paper is marked by the receiver, then by the comptroller, and the trader subsequently exchanges it with the accountant for his licence. The cash books of the four accountants are added up daily, compared and agreed with those of the comptroller and receiver, before the product from licences is entered in the 'London collecting book.' The forms of licences are of great variety, (about thirty,) and their condensation into as few forms as possible would greatly simplify and facilitate the business. (*Vide Document, No. I., in Appendix.*)

London Auctions.

London auctions.

London auctions' duty not being subjected to, nor capable of, the same check as other duties, the auctioneer is required to enter into a penal bond of £1000, with two sureties for £200 each, to be put in suit for his non-conformity with the Excise regulations, respecting

No check on that duty.

the due payment of the duty, &c. To show how completely this branch of the Revenue depends on the integrity of the auctioneer, it is only necessary to state, that no officer attends the sales in London, that the auctioneer makes his own return of the sale, and that upon such return the duty is computed; so that no one can check or control the charge: whereas, upon a common scaleboard maker, there are the various checks of—

The surveying officer,
The surveyor,
The general surveyor of town duties,
The accountant, and
The comptroller.

Mode of ascertaining the duty.

The document in which the auction duty charged originates, is the catalogue delivered by the auctioneer to the Excise department two days previous to the sale. Personal accounts with each auctioneer being raised by the two chief auction accountants in books called registers, (ledgers in truth), an entry is made against the trader, of the particulars taken from the catalogue which is received as a notice of the intended sale. The register contains a column for the date, when, according to law, a printed catalogue of the result of the sale is required to be rendered: from that catalogue an 'abstract,' or charge paper is prepared in the auction office, which is attached to the printed catalogue, as also a declaration by the auctioneer to the

How recorded.

truth of his return. The amount of duty charged is entered in a 'cash book' (auction cash check book), and a pay paper is given to the trader, which, when exhibited to, entered and marked by the comptroller, is taken with the sum of duty to the receiver. The auctioneer's register or ledger account is never added up, nor discharged by a countervailing entry of cash, but solely by entering the date of the settlement.

Number of clerks employed.

There are two principal accountants and three assistants attending to this branch, who, with other clerks attached to the country auction duties, are under the supervision of the fourth general accountant.

Catalogues when examined.

The assistants of the London auction accountants examine the monied catalogues on which the duty is computed, and compare them with the original catalogue, after the duty has been computed and received.

The registers are the only records showing when an auction duty becomes due; and, as five

hundred accounts with auctioneers are opened in those books, and the examination of each trader's account is, under the present system, necessary, in order to ascertain what amount of duty is in arrear, a diary would be extremely useful in this branch, as it would show, day by day, the sums collectable for auctions. On inspecting the state of auctioneers' accounts, on 29th November, 1833, no less than 815 sales were found in arrear; some due as far back as the 1st April, 1833, and some few in the year 1832: the majority, however, were due in September and October of the present year.

A diary recommended

Numerous arrears.

Number of Clerks employed on London Duty.

There are 2 accountants of London duty,
„ 9 accountants of London licences,
„ 5 accountants of London auctions.

16 clerks, in the whole,

Number of clerks employed on London duties.

who record all the duties, growing and present, which are collected within the London districts.

Country Duty.

No. 2. Country duty.

The duties accruing in the country are charged as in London by the surveying officer, who alone, as respects the charge, keeps an account against the trader: that officer, indeed, transmits, twice in every quarter, 'charge vouchers' to the chief office, countersigned by the supervisor; one voucher, for each exciseable article, embodying in it all the traders, by name, in his division, subject to the particular duty to which the voucher relates; but no account is thereon raised at the chief office against each country trader. In fact, the ledger accounts for the country duties are raised against the collectors, for every variety of duty and Excise Revenue, and not against the respective traders. The surveying officer, who receives a salary of but 100*l.* a year, and his superior, the supervisor, (who, at a salary of 200*l.* a year, has, in most cases, to keep one horse, and in some instances two,) must be well aware of this system, and of the reliance, necessarily perhaps, placed in the accuracy of their returns. Indeed it is obvious,—to quote the words of the Commissioners, in their answer to Mr. Spring Rice's letter of 27th January, 1831,—that 'upon the exertions and vigilance of the supervisor the 'security of the Excise Revenue principally depends.' It is he who makes the periodical notification to the collector, in a document called the 'abstract,' of the total quantities of exciseable articles manufactured, and of the duties payable thereon, by each trader in his district; upon which return the collectors eventually obtain the Revenue.

Where the account against the trader is kept.

Account kept with the collectors.

Reliance placed on officer and supervisor.

It would be waste of time to describe each different form of return adopted in the country collections, for the purpose of bringing the accounts to a focus in the chief office, as they are pretty fully laid down in a 'detailed statement,' printed under the sanction of the Board; but, it is important to remark that, (speaking generally,) upon the returns made by the supervisors, and those made by the collectors, are based two distinct sets of accounts,—the former under the denomination of 'consolidated duties abstract of collectors' accounts,' the latter under the title of 'general abstract of consolidated duties:' the former is a *post-facto* account prepared for the auditor; the latter is that on which the first general accountant relies in framing his annual finance statement for the Treasury, and copies of which are laid before the House of Commons: the former is an account of Revenue and charge of management proper to a given year, as near as it is possible to approach an impossibility; the latter is the actual receipt and payment within the year, whether proper to it or not: the former embraces the eight rounds of the official year; the latter includes, with the first seven rounds of the current year, the eighth round of the preceding year: the former, for the year beginning 5th January, 1832, was not commenced on the 10th November, 1833; the latter, for the year ending 5th January, 1833, was presented to the Treasury on the 4th February, 1833. Both are formed from a succession of abstracts; a laborious course of proceeding, requiring the repeated compilation and addition of the same figures. It is quite evident, that one cannot be used as an efficient check upon the other, inasmuch as the one is in print and before the public many months previous to the time when the condensation of the other is commenced.

Two sets of account in operation.

A wide distinction between them.

General Abstract.

The 'general abstract of consolidated duties,' the more useful account of the two, is prepared in the office of the second general accountant: it is founded upon the 'consolidated duties account current,' a return made by each collector at the end of each round. The book used wherein these returns are transcribed is called 'particular abstract:' it is divided alphabetically, as to collections, into three parts or books,—

General abstract.

How made up.

Particular abstract.

How divided.

The first containing Barnstaple to Hereford,
The second „ Hertford to Rochester,
The third „ Salisbury to York.

The three comprise fifty-five accounts, of eight lines each, one line for each round. Three clerks are appointed to this work, one to each book; but one of those gentlemen has additional duties to perform. Together with the 'consolidated duties account current,' the collectors transmit vouchers in support of the various items of disbursement, for which credit is taken in that account; but, as the collectors make weekly remittances during the course of their collections, (recorded in gross in the 'weekly petty account' rendered by them,) a cash book is attached to each 'particular abstract.' The cash book of each 'particular abstract' keeper is extracted from a 'certificate book' kept in this branch, in which

Cash book.

are recorded particulars of all remittances from the collectors to the Board. The extracts in each cash book are confined to such remittances as appertain to, and will enable the individual clerk to check the accounts of collectors under his immediate charge. At the foot of each account in the 'particular abstract,' space is left whereon to transcribe a condensed annual account between the Board and the collector: this, called 'consolidated duties state of account,' is prepared by the 'particular abstract' keeper, and sent to the collector to sign, and swear to, so far as respects the items of disbursement; thus giving the collector the opportunity to avail himself of any error which the accountant may have made in favour of the collector, and to reject any error against himself. If the collector prepared his own account and submitted it to the chief office for examination, a check would be constituted; but, as the collector has previously signed all the subordinate accounts from which the final one is prepared, it is difficult to determine its use, except that it is the document sent to the auditor whereby to examine the charge and discharge of each country collection in the annual account of the whole department.

State of account.

Opportunity is afforded to confirm errors

Consolidated Duties Abstract.

But, in page 18 of the 'detailed statement,' the Commissioners of Excise acquaint the Treasury that 'another process is going on at the chief office, by which the collector is, from 'other sources, made responsible' (at the end of eighteen months after the expiration of the year) 'for the whole duties charged throughout his collection.' That process is based on three classes of returns, namely,

Consolidated duties abstract.

'General voucher' of duties charged, returned by each surveying officer,—one for each duty in each division;

'List of arrears' returned by the supervisor each round,—one for each duty collectable in his district;

'Duty account current' of the collector,—one for each duty in each round of his collection.

A 'particular abstract' and a 'general abstract' of each duty are made in two books, so called, with very considerable labour, especially if the surveying officers' and supervisors' returns are really compared, in the first instance, with the collectors' duty accounts current, from which the books are, in fact, made up. Here, then, in the instance of the 'duty account current' is a copy of a copy of an original document used as the foundation for an entry in the books of the chief office. No less than eleven of the 'particular abstracts,' and eleven of the 'general abstracts,' are kept,—one for each duty. In the 'particular abstract,' (of malt, for example,) a separate folio is appropriated for each collection, the entries in it are eight in a year, one for each round, forming an aggregate agreeing with the 'duty accounts current. The book is divided into various columns, some of which are useful in framing the condensed annual account which is appended at foot of the current account. The debit side of the annual account consists of—

Particular abstract of each duty.

Annual account of each duty.

1st. Old arrears quite irrecoverable though still borne on the books, due at the commencement of the year;

2d. The duty proper to the eighth round of the preceding year;

3d. The duty of the current year:

The aggregate of which is acounted for,

By cash carried to consolidated account, that is, received through the collectors;

By drawback allowed on quantities of the article exported within the year;

By arrears carried forward to next year, which are principally duties not due;

By old arrears.

The last of which, in most instances, accord, to a fraction, with those, declared by the first debit item of the account to have been due at the beginning of the year. This account, also, is sent to the collector to sign and swear to, though he can know no more what quantity of malt has been made throughout his collection, except from the returns of the supervisors, than the accountant who prepares the annual account. This 'general abstract' of each 'particular duty' being made in rounds, a particular round of every collection added together, exhibits the amount of duty for that round; and then the eight rounds tranferred round by round to a general abstract, added up every alternate round, show the quarterly and annual aggregate of the particular duty to which the book relates, The condensation of this course of account for the year beginning 6th January, 1832, was about to be commenced on 10th November, 1833.

Sworn to by the collector.

General account framed thereon.

The 'particular and general abstracts' being confined to money, another set of books subordinate to them is kept, in which the quantities of exciseable commodities, as well as the duties thereon, are entered: these books are called 'journals,' one for each duty; each of these is divided into collections, subdivided by rounds; but, instead of being composed of two amounts, the aggregate of quantity and the total of the particular duty for each round, (the entries being extracted from another document called 'general voucher' of the surveying officer,) the separate aggregates of each division and ride appear, and so a third dissection and putting together again takes place. It is the business of the journal keeper to check the duty declared on the general voucher over again, and compare it with the quantities which have been computed by the officer, and checked by the supervisor: the journal being added up for each round, two rounds are put together to form a quarter, and the four quarters at the end of the eighth round are abstracted at the foot of the page, showing the total amounts of duty, and of quantity, of the article to which the particular journal is appropriated, for the year.

Duty journals.

Arrears of duty.

The individuals who have charge of the journals check also the respective arrear lists relating thereto. The arrear lists are forwarded at the end of each round. Many of the arrears are of twenty years standing, and amount to thousands of pounds: nevertheless, they are aggregated with growing duties incurred and charged, but not due, which also pass under the denomination of arrears. This amalgamation must lead to confusion. The arrears were consolidated to 10th May, 1787, and then amounted to . . . . £ 176,936 15 0

Amalgamation of arrears with growing duties.

and again to 5th July, 1803, when, for the intermediate period, they amounted to 22,447 17 6

since when, to 5th January, 1832, fresh arrears have accumulated to the extent of 177,758 13 8

making a total of . . . . . £ 377,143 6 2

Present amount of arrears.

which are now brought forward or mixed up with growing duties, and so will continue to be until an order to write them off shall be obtained from the Treasury. If the arrears were specially reported upon by the collectors or the solicitors, at the expiration of every year, attention would be directed to the subject, and some money might possibly be obtained from them; and, at the same time, all decidedly irrecoverable arrears ought to be written off.

The whole of this laborious system is finally brought to a focus, including the London duties,

1st. In a book called 'abstract and statement of collectors' accounts,' which is,
  1st. A charge and discharge account of all sums relating to a particular duty.
  2d. A general account of the same duty.

2d. In the 'consolidated duties abstract of collectors' accounts.'

Cost of this branch of account.

Upon the 11 particular abstracts,
11 general abstracts, and
12 journals,

there are nine accountants employed at salaries amounting to 1,340*l.* a year, certain of them, under the 2d and 3d general accountants, whose salaries amount to 880*l.* a year.

The comptroller repeats the labour.

It must here be noticed, that however operose one of these courses of account is, and however defective the other, still similar books are used, and the same proceedings gone through by the comptroller with the labour of thirty-three clerks, and at an expense of 4,400*l.* a year; so that the 'work' is not 'done twice over' only, as might be supposed from the Treasury minute of the 26th February, 1833, but four times over. It cannot be imagined that, proceeding, as the comptroller does, in the track and close upon the heels of the accountants, in every branch of charge, collection, and payment, looking into documents which have been examined, checked and rechecked, over and over again, his work, as respects accounts, can be attended with any beneficial result. It would be waste of time to describe the books kept in the comptroller's branch; suffice it to state that they are adapted to contain records for checking both the plans of account in operation, and that in most cases they are fac-similes of those kept by the accountants: but it must be added that, in respect of neatness, the books kept by the accountants' branch are greatly superior.

Country Licences.

Country licences.

The country licences abstracted from five returns for each round of each collection are entered in five books called 'journals,' giving occupation to a general accountant and three clerks.

Licence journals.

The five journals are for—
General licences,
Auction licences,
Spirit and wine licences,
Tea and tobacco licences,
Beer and ale licences.

At the end of every round, each collector makes returns of the licences granted within a given period in his collection, a separate document being appropriated to each 'licence journal.' The aggregate number of licences, and the amount paid for them, are entered in the journal to which they are applicable, in an account for the particular collection, which is subdivided into districts, divisions, and rides. A specimen of one of the journals is appended, (Document No. 2,) to show the immense labour thus uselessly expended: for,—as the licence journals are framed principally for the purpose of checking the collector's accounts; and secondarily, perhaps, to ascertain the number of each description of licence granted,—it would be equally easy and more correct to check the collector's 'licence account current,' or his 'consolidated duties account current,' from the original returns, instead of from a probably erroneous copy. It is proposed that all returns shall be fastened in guard-books, for easy reference, by the accountants, and that the journals be relinquished; more especially since the principal journal and ledger of the department will be calculated to furnish all information as to number as well as value of each class of licence granted within a given period, should the particulars be called for.

Recommending that returns be filed in a guard book.

Particular and general abstracts of licences.

The inspector of licences condensates both the London and the country licences in particular and general abstracts, in quarterly and annual totals.

Country Auction Duty.

Country auction duty.

The country auctioneers do not at present return printed catalogues of their sales, as the London auctioneers do, but make out a statement of each sale on a printed form, (supplied by

the department,) which is called a 'sale sheet;' the particulars entered on this form, after being examined and compared with another document called a 'sale register,' sent by the supervisor, are entered in the 'auction journal,' which terminates in 'particular and general abstracts of auctions,' kept under the heads of collections, upon a plan similar to consolidated duties abstracts. The printed catalogue is a preferable document to the sale sheet, and is therefore recommended for adoption in the country.

Revenue other than Duties.

No. 3. Revenue other than duties.

No mention has yet been made of several classes of Excise Revenue other than duties: such are—

1. Fines.
2. Sales of redistilled and seized goods.
3. Rent of premises belonging to the Excise.
4. Export fees,
5. Poundage for nonpayment of duties at the precise period of their becoming due.
6. Locks.
7. Old stores.

How recorded.

These amounted in the year ending 5th January, 1833, to 27,925*l.* 14*s.* 11*d.* They are abstracted in a book, called 'miscellaneous cash,' from the 'daily cash,' as respects receipts in London, and from the 'consolidated duties account current,' as respects such items received in the country, except poundage, which is peculiar to London.

1 and 2. Fines and sales.

Fines and sales.

For keeping the account of fines and sales, there is a distinct branch under the fifth general accountant and five clerks. The whole system of this office is, from the nature of its business, exceedingly intricate and troublesome; dealing with many small sums, to be divided amongst many claimants, after deducting the expenses of such claimants, the costs of the Crown, the share of the Crown in the proceeds, and advances, which are, in many instances, made out of the Excise Revenue to the prosecutors to enable them to take proceedings against offenders. The introduction of a mercantile cash-book and ledger into this office would simplify certain of the records; but the greatest desideratum is, to provide against the sale of small seizures at all, which, in many instances, producing but a few shillings to the informer, and, in some, resulting in pence, and even farthings, cause unimaginable trouble in calculating, apportioning and paying to the respective claimants. It has been suggested that, if all goods seized and condemned under the value of 5*l.* were destroyed in the presence of the overseer of the parish wherein the seizure shall be made, and the packages containing such goods were given to the overseer for the use of the parish, as a reward for his services in attending and certifying on the Excise officer's report, that he, the overseer, witnessed the destruction of the seized goods,—infinite labour would be saved, and little or no injury accrue to the seizing officer or informer: indeed, the suggestion has gone further,—recommending that all goods of value above 5*l.* should be condemned by the magistrate, sold under his authority, and the proceeds divided forthwith between the informer and the Crown; the collector demanding the latter portion in the course of his rounds.

Suggesting the destruction of all goods seized under the value of £51,

and giving magistrates power to condemn, sell, and distribute goods of value above £5.

The books kept in the English fine department are thirty-two, whilst in the Scotch branch they are but eighteen, and in the Irish branch only four; one of the latter being peculiar to the Irish Revenue, that in which are recorded the cases of summary imprisonment. The gentleman who is at the head of the Irish fine department, an experienced and most intelligent officer, has given, in answer to a written inquiry, his opinion on the confused mass of accounts kept in the English and Scotch branches. A copy of Mr. Steel's remarks is appended (No. 3). There are six clerks in the English fine branch, four in the Scotch, and three in the Irish; but there is not the smallest doubt that Mr. Steel, with five clerks, could, under a uniform system of account, such as is now adopted in his office, do the work of the three branches, and save seven clerks out of thirteen. The clerks of the English branch boast that no one can understand their books, or business, but themselves; the Irish branch claim credit for keeping their books so that a stranger may understand them: and both seem to have good ground for their respective assumptions.

Recommending the assimilation of the books, and the amalgamation of the offices of the English, Scotch, and Irish fine department.

Rent of premises.

3d. Rent of premises and warehouse rent.

The latter is claimed for warehousing spirits, &c., sold by auction, not cleared off according to the conditions of sale. Rent of premises raises the inquiry, Why such premises should be held at all by the Board? and in prosecuting the inquiry, some strange transactions will be developed.

Export fees.

4th. Export fees—

Arise from the export branch in which the fees paid by the public are no longer enjoyed by the clerks and officers. The difference between the fees received and the fixed salaries now paid, produces this branch of Excise Revenue, which amounted in the year ending 5th January, 1833, to 59*l.* 18*s.* This receipt, however, involves a material principle on which a few words may not be wasted. The gross amount of fees received within the year is 895*l.* 8*s.*; the gross amount of salaries paid 835*l.* 10*s.*: those salaries, not having been included in the charges of management, by so much, cloak or keep out of view the total charge of management; and so it is probable that the receipt of fees to the extent of 59*l.* 18*s.* would escape observation, when the exhibition of the true amount, 895*l.* 8*s.*, might call forth inquiry. The principle is, as it affects accounts, important; and the defective plan pursued, tells strongly against that system of account in which it can be practised. The system is extended to salaries; for, in the first quarter of the present year, 1768*l.* was paid to individuals

Defective system of recording them.

employed in the London establishment; 597*l.* of which is charged to the Scotch, and 1171*l.* to the Irish Revenue. If a journal and ledger were kept, these errors could not creep in without culpable neglect on the part of the book keeper.

Poundage duties.

5th. Poundage exacted for nonpayment of duties when due.

The annual finance account does not show this item of receipt; since the receiver general amalgamates it with the duties on which it is paid. The nonappearance of this class of Revenue in the finance accounts is another proof of a defective system: neither by means of the daily cash, nor of the consolidated duties account current, from which the other items of miscellaneous cash are ascertained, can this account be arrived at; but a return is made quarterly, by each duty accountant, of the poundage paid on each duty in his particular branch. The charge attaches to London traders and auctioneers only, and is arbitrary; no Act of Parliament sanctioning the fine as it is now levied.

Locks.

6th. Locks.

They are supplied to certain traders by the Excise; they are paid for by the trader, and so form an item in the miscellaneous receipt.

Old stores.

7th. Old stores.

This account relates to the proceeds of old rope, wrappers, paper, books, vouchers, &c., which are sold periodically. The product forms no item in 'general abstract of consolidated duties;' consequently is not in the annual return made to the Treasury and to Parliament. With the product of old stores a fund, in great part invested in Exchequer bills, has been formed; the Exchequer bills being in the custody of the receiver general. The Board are in the habit of granting pensions out of this fund to old servants of the Excise, or their connexions: there are twelve pensioners now on the fund, receiving, in the whole, about 200*l.* a year. The present state of the fund is 4700*l.* Exchequer bills, and a balance of cash. The product of this head of Revenue is between 400*l.* and 500*l.* a year.

Receipts not in the return to Parliament.

Pensioners on the fund.

The apparent objections to the present system of recording the London and Country duties, and receipts other than duties, having been embodied with the brief descriptions given of the books and the routine of business, I proceed to the last division of this branch of the Report.

New System Proposed.

No. 5.
New system proposed.

The proposal of a new system for recording the duties charged against the trader, in London and in the country.

Having seen that, in recording the London and country duties, two plans of account are coexisting, each working to different ends, it is further to be stated, that the numerous returns (upon which both systems are founded) require, from their very construction, much examination and comparison; for, if reference be made to those documents, a great deal of the information contained in one document will be found to be repeated in one or more of the others: where this want of distinctness and perspicuity prevails, it is evident that the smallest discrepancy must create additional labour to correct the inaccuracy, or confusion must ensue, if the error remain undiscovered; and, assuming that every return made to the chief office undergoes an examination more or less expensive of labour, it must be in the highest degree important to condense the requisite information into as few documents as possible, and to avoid all detail in one which is embraced in another. The existing returns to which these remarks apply are,

	Annual Number.
Vouchers from the London surveyors	4,881
Vouchers from country supervisors	79,121
Arrear lists	9,469
Collectors' petty accounts	3,522
Collectors' duty accounts current	5,656
Collectors' consolidated duties accounts current	736
Collectors' deductions from salaries accounts current	184
Collectors' locks accounts current	372
Collectors' salary lists	55
Supervisors' list of officiators	3,438
	107,434

New returns proposed.

In lieu of those documents, it is suggested that every requisite information as to

Ready money duties,
Growing duties charged,
Monies collected and remitted,
Monies disbursed,

might be collected from the following six returns, of which specimens are annexed (No. 4 to 9) in the Appendix.

1. Weekly return of duties charged in London.
2. Return for each round of duties charged in the country.
3. Return for each round of licences granted in the country.
4. Weekly return of cash received in the country.
5. Weekly return of cash disbursed in the country.
6. General account current for the country.

The whole of these to be returned by the supervisors. The first account would apply solely to London, in which there are forty-two districts; consequently the annual number of those weekly returns would be 2,184

Three of the others being required eight times in the year from each supervisor, of which officers there are in the United Kingdoms 466 × 3 × 8 they would together amount to 11,184

And the other two, being weekly returns, of 466 × 2 × 52, would amount to . . 48,464

61,832

Saving of documents thereby.

making a saving of nearly one-half the present returns, or of 45,642 documents annually.

These calculations, it will be observed, are founded, and the forms recommended are constructed, with some reference to a system of collection differing entirely from that now in operation, and which will be more particularly noticed in the second part of this Report. But, should the collections remain as they are, a yet greater reduction in the number of documents would arise from adopting, in lieu of the existing returns, the six forms now suggested. For the second class of documents, to be returned at the end of every round, would then be confined to 92 collectors, and the number of documents would be reduced from 61,832 to 52,856; making a saving on the present numbers of more than half, or 54,618 per annum.

As the collections are now arranged, a saving of 54,618 vouchers per annum would take place.

Books to be used.

And next, as to the books in which to record these returns. It has been ascertained, and previously stated, that the entries by the two London duty accountants amount annually to 8740, equal to 168 per week, or 28 per day; and that the country abstracts or ledgers require but eight lines to each annual account of each collector. So that assuming the accounts to be henceforward kept under districts, instead of collections, with the supervisors instead of the collectors, (the plan above alluded to and presently to be described,) multiplying the 466 districts by 8 would give only 3728 entries to be made in a year, or 71 entries and a fraction per week, by the ledger keeper of country accounts. One steady clerk might certainly keep the London duty ledger, but as each entry in the country ledger would consist of several sums of figures, and as the six weeks' return would be made from all parts of the United Kingdom at fixed and the same periods, it may be advisable at first to divide the country districts between two ledgers and two ledger keepers. Forms are suggested for each ledger (vide Appendix, specimens No. 10 and No. 11.)

Returns to be made to the principal book-keeper.

The London ledger and the country ledgers being added up at the end of every round or six weeks, would supply the figures to fill up Returns (No. 12 and 13 in Appendix) to be made by the subsidiary ledger keepers to the principal book-keeper of the department, from which to frame the journal entry of all duties charged, excepting the present duties, in London alone, for licences, auctions, and London port duty. In the country collections, licences and auctions are blended in the general receipt with growing duties. London licences are a ready-money duty; when the charge is raised the money is taken, and before the licence is granted to the applicant, the receiver general acknowledges the payment of its cost: these, therefore, with auctions and miscellaneous cash receipts, may all be brought to account in the principal journal and ledger, through the medium of daily cash.

SECOND PART.

Subdivision of second part.

The different means by which the duties are collected:—

1. In London,
2. From the country,
3. Objection to the present system,
4. Proposed new system;

these points, so far as they have not already been remarked upon, will form the subjects of the second part of this Report.

When describing the way in which the London duties are recorded in the books of the department, the mode of their receipt by the receiver general has of necessity been mentioned also; it remains to show how the country collections come into his hands. For this purpose, the words of the Commissioners themselves in page fifty-two of their 'Detailed Statement,' addressed to the Lords of the Treasury under date of 12th November, 1831, are now quoted:—

The mode in which the country collections are remitted.

'The net receipt of the collectors in England and Wales is remitted by them to the Commissioners at the chief office, principally in bills of exchange payable in London, received from bankers in the country who have been appointed *returners of the revenue*, or (from places in which there is no returner) in bank notes or cash.'

'*The collectors of Excise being required to make payments to a considerable amount in advance for the various departments of the army and navy*, they are allowed to claim the sums so advanced by them on the transmission of certain documents as money remitted, which is shortly afterwards repaid to the Excise by the respective departments in London. Bills are remitted by post in letters addressed to the Commissioners. *A general accountant attends at the opening of the letters, and immediately enters in the "Commissioners' bill book"* the name of the collector from whom any bills are received, with the name of the collection, the number of bills, and the amount of each bill. This entry is compared by a Commissioner with the bills, and signed by him. *The bills are then delivered to the bill accountant, who enters them to the accounts of the respective collectors*, numbering them progressively, and specifying the name of the drawer and payer of each bill, the amount, and when due.

'*The comptroller general and the comptroller of cash also take similar accounts of the bills,* 'which are then delivered to the receiver general, who, having taken a like account, gives a 'receipt for them to the Commissioners in the "accountant general's bill book." *The* '*receiver general then presents the bills for acceptance, and when accepted, returns them to* '*the Board to be indorsed by the Commissioners, to whose order they are made payable.* 'The bills are then taken to the Bank by the receiver general, where they are deposited, and 'an acknowledgment is given for them in a book belonging to him, entitled "the account of 'the public monies of the receiver general of Excise," which is brought back by him on the 'same day, and produced to the comptroller of cash, who examines and checks the entry. As 'the bills become due, the amounts are collected by the officers of the Bank; the Bank then 'gives credit for them; and the receiver general *issues receipts* for them to the accountant, '*by whom the amount of each bill is placed to the credit of the collector by whom it was re-*'*mitted.*'

The words in italics in this statement present material points for observation.

Collectors; how they remit.

Returners of the revenue.

The country bankers, to whom the collectors pay their receipts in ready money and local notes, grant in satisfaction of the same remittances on London by bills at various dates. The following analysis of a Return for the year ending 5th January, 1833, furnished by the first general accountant, shows that the various kinds of remittance are seventy-three in number. The discrepancy between the number of collections in England and Wales, and the number of remittances in the return, may be accounted for in two ways: first, by collectors remitting from more than one place in their collection; and secondly, by their remitting through more than one banker in the same place:—

1	remits bills at	7	days' date.
3	„	15	„
1	„	16	„
2	„	17	„
4	„	18	„
2	„	20	„
20	„	21	„
5	„	24	„
8	„	25	„
1	„	27	„
13	„	28	„
9	„	30	„
69			
1	remits in bank notes.		
3	only remit through branches of the Bank of England; although Bristol, Exeter,		
73	Gloucester, Hull, Liverpool, Manchester, Norwich, and Newcastle, are places mentioned in the Return as principal points of collection, in each of which there is a branch of the Bank of England. The fact that the money paid into		

Remittances through the Branch Banks recommended.

the branch banks is available in course of post to the Government, besides the security which those channels offer, and the saving of labour which attends such remittances, are sufficient to warrant the recommendation that, where a branch of the Bank of England exists, the collectors should be directed to avail themselves of it.

Bills drawn by collectors.

Bills drawn by Collectors.

'The collectors being required to make payments, to a considerable amount in advance, 'for the various departments of the army and navy, &c.'

In many instances the navy and army tickets are presented for payment to the collectors, when their funds are inadequate to discharge them, and to meet other ordinary demands. In such cases a bill at sight is drawn either on the receiver general, or the Commissioners, at the option, it should seem, of the collector, as no rule appears to have been laid down for special guidance. Such drafts have been paid in the present year to the extent of £128,816 11*s.* 5*d.*

'A general accountant attends the opening of the letters, and immediately enters in the "Commissioners' bill book" the bills, &c.'

'The comptroller general and comptroller of cash also take similar accounts of the bills.'

Bills of exchange remitted, are copied nine times in various books.

It is scarcely credible, but such is the operose system now in use, that bills of exchange are actually copied nine times. First, in the Commissioners' bill book; then by the general accountant in his own; they are then entered in full particulars by the bill accountant, and by a clerk of the comptroller, by the receiver general, and by the comptroller of cash; seventhly, they are entered from what are called blanks, which are particulars of every bill forwarded by the receiver general as the bills become due, from which a bill book, miscalled a certificate book, is made out in the second general accountant's branch; eighthly, in dissected portions of the certificate book, by the three accountants who keep the particular and general abstract of consolidated duties; and ninthly, in the consolidated cash book of the comptroller. The first of these nine proceedings, that between the Board and the general accountant, is sometimes not concluded before three o'clock, and the other branches, on such occasions, must be detained until six or seven o'clock in the evening, if the bills be entered on the day of their arrival. From 300 to 400 bills are sometimes received in one day.

The quantity of time thus uselessly employed.

'The bills are delivered to the bill accountant, who enters them to the accounts of the 'respective collectors.'

An error in the 'Detailed Statement.'

Allowance ought to be, and I trust will be, made, in the instance of the present Report, for those who attempt to investigate and describe the complex plan of account pursued in this department; it will therefore only be remarked, that the Commissioners are in error, for the bill accountants have nothing whatever to do with the accounts of the collectors, and consequently cannot enter the bills to their credit as the 'Detailed Statement' describes.

'The receiver general then presents the bills for acceptance, and when accepted returns 'them to the Board to be indorsed by the Commissioners, *to whose order they are* '*made payable.*'

Recommending that the bills of exchange be indorsed to the receiver general.

No extra security is afforded by the indorsement of the remittances to the Commissioners, for they part with the bills to the receiver general as soon as they arrive; and, upon his presenting them for indorsement to the Commissioners, two of the Board immediately affix their signatures to the bills, and return them to him again: the bills are not specially indorsed either to the Bank of England or the receiver general. The system pursued in the Customs, with respect to bills, appears to be preferable, as saving the Commissioners much useless form and labour. The collectors of Customs indorse their remittances specially to the receiver general, and the Commissioners have nothing whatever to do with bills, further than receiving a notice from the comptroller of the remittance made by the collector to the receiver general. In the case of the Excise, should the present course be altered, the collector might advise the accountant, or the Commissioners, of his remittances to the receiver general.

Books kept by Collectors.

Books kept by collectors. Objections to them.

And now to proceed more particularly to the books kept by the collectors. The principal books, cash book and ledger, are very objectionable, especially the cash book, which instead of being a primary document, is clearly secondary to the ledger. For a specimen of each, vide Appendix, No. 14 and No. 15. Upon inspection of these, it will be seen that no continuous cash account is kept, but that the cash is an aggregate of the day's receipt from sundry traders in a division, opening the door to extensive error, and allowing the possibility of fraud. The charge paper given to the trader may not accord with that sent to the chief office; the money paid by the traders may exceed that aggregated under the head of duty; but a continuous cash book, showing each item of cash as received in succession, to be posted therefrom into a ledger, more like a mercantile ledger, would remove much of the possibility of error or fraud, and such books are therefore strongly recommended for adoption. Defects in the system of an establishment, so extensive as that under consideration, are generally radical, and this improvement would at once strike at the root of the bad system of account now in operation.

Recommending a continuous cash book, and a mercantile ledger.

The last observation seems to apply with much force to the office of a collector of Excise, to which a certainly undeserved importance is attached, whilst the expenses attending his office have tended materially to increase the charge of management. This officer enjoys a higher salary than the supervisor, (more than double,) and in the execution of his duties an expense of £10,891 8*s.* per annum is incurred in the United Kingdom, for sitting expenses alone. The collector is considered as a check upon the supervisor, whilst it is clear, upon the slightest investigation, that (to use the words of the Commissioners) 'upon the exertions and 'vigilance of the supervisor the security of the Revenue principally depends.' Indeed it is morally impossible for the collector to exercise a check over the charge for duty made by the supervisor. If then the supervisor be entrusted to establish the charge against the trader, may he not be trusted (upon giving sufficient security) to receive the amount of duty from the trader. Moreover, if the supervisor collected for his district solely, he never could have more than a fourth of the amount now entrusted to the collector to receive, and in most instances the proportion would be still less. The prospect of becoming a collector is certainly some inducement to a supervisor to fulfil his duty; but the reward is uncertain, and it would undoubtedly add to the security of the Revenue, if the salary of this useful officer, and main stay of the establishment, could be increased. Upon these considerations, it is suggested to reduce the office of collector altogether, to convert the present ninety-four collectors into supervisors of as many districts, allowing them to retain their present rate of salary, and selecting 372 individuals from the present corps of supervisors, to complete the full number of 464 districts within the United Kingdom, advancing the salaries of the last-mentioned 372 persons from 200*l.* to 250*l.*, with a promise of annual increase by 5*l.* or 10*l.* for meritorious services, until their salaries shall amount to 275*l.* The following calculation will show the saving that would accrue from the adoption of these suggestions:—

The collector not a check upon the amount of duty charged.

The supervisor might collect.

The comparatively small amount that would be entrusted to him.

Scheme for the collection by supervisors.

Estimate of the cost and saving.

57 English collectors cost	£22,396	0	0		
16 Scotch ,, ...	6,950	0	0		
21 Irish ,, ...	8,710	0	0		
				£38,056	0 0
61 Collectors' clerks in England . .	8,498	10	0		
18 ,, Scotland . .	2,590	0	0		
24 ,, Ireland . .	3,380	0	0		
				14,468	10 0
Carried up . . .				£52,524	10 0

Brought forward . . .		£52,524	10 0
*53 Supernumeraries in England . .	£4,770 0 0		
15 „ Scotland . .	1,350 0 0		
21 „ Ireland . .	1,890 0 0		
		£8,010	0 0
Sitting expenses in Great Britain . .	9,585 0 0		
„ Ireland . . .	1,306 8 0		
		10,891	8 0
94 Supervisors to be superseded at 200*l.* each . . .		18,800	0 0
		£90,225	18 0
Deduct—			
94 Collectors to be employed, if at present rate of salary	£38,056 0 0		
372 Supervisors at increased salary of 50*l.*	18,600 0 0		
		56,656	0 0
Immediate saving		£33,569	18 0

subject to the superannuations to which the dismissed officers may be entitled.

Prospective savings.

But if the permit system, as recommended by your Committee, and the surveying system, to an extent which will hereafter be noticed, should be given up, and if a fresh review and organization of the rides, divisions, and districts, should thereupon take place, there cannot be a doubt of the practicability of condensing the 466 districts, now existing in the United Kingdom, into, at most, 400, thereby effecting a further reduction of expense by the removal of

66 Supervisors, at 250*l.*	£16,500
264 Officers „ 100*l.*	26,400
Further saving	£42,900

besides getting rid of 8,448 documents, which, according to previous suggestions, would be otherwise returned from the reduced districts, and so diminishing the vouchers from 107,474, the present number of returns, to 53,384.

THIRD PART.

Third Part.

The course pursued in transmitting the net receipts to the Exchequer:—

Subdivision of the Third Part.

1st. The system pursued in the receiver general's branch.
2d. Payments made in London out of the receipts, before the net amounts are paid into the Exchequer.
3d. Suggesting a different system.

A description of the first point will involve the second, and also some description of the books which the receiver general has in use. They are very numerous, employing twelve clerks, two of whom are called bill men. The books are eighty-one in number, yet search amongst them has been made in vain to discover, under any name, a continuous and particular cash account; and notwithstanding the legitimate duties of the branch are confined to 'receipt and payment of cash.'

Eighty-one books kept by the receiver general. No continuous cash book.

Thirty-five of the books may be described in a single sentence, as relating to the various orders on the collectors of Excise for payment of half-pay, pensions, superannuations, &c., of various branches of the naval and military establishments. These orders called 'tickets,' amounted in the year ending 5th January, 1833, in number to about . . . 120,000

Ticket books.

Annual number.

And to the sums of	£.	s.	d.
For the army	255,332	11	11
For the navy	160,972	13	2
For Chelsea hospital	543,105	4	9
For East India company	2,796	2	0
	962,206	11	10

Annual amount.

The collectors receive from the respective departments a copy of each 'ticket' sent to an individual claimant, and upon the two documents corresponding, payment is made by the collector to the claimant, who surrenders the counterpart. The tickets so paid are not sent up by the collectors to the chief office until the round is completed; but, when the collector forwards his final account current for the round, with a remittance to a point for the balance of his collections, he sends, together with them, 'certificates,' as they are called—declarations, in fact—of his having paid so much money in the course of the round for certain descriptions of tickets; a 'certificate' being sent for the separate amount of each class of ticket. The document called 'the certificate' is entered in the bill books in common with bills of exchange, and is not made discharged until the receiver general sends forward a blank (before described), showing that he has received payment and

Mode of payment.

Mode of repayment.

* The supernumerary attends the collector, upon the collecting round, to carry the official books and documents, (for which he must provide a horse,) and to assist the collector's clerk in filling up licences and other official documents. The fixed salary is £52. per annum; but when employed, he receives an additional allowance at the rate of £38. per Annum. *Vide* Statement in reply to Treasury Letter of 27th January, 1831, (p. 28.)

Notification to the accountants of such receipt.

brought to account the amount of the 'certificate' representing a bundle of tickets. The examination of the various bundles of tickets, each ticket in duplicate, occupies considerable time; and that examination, first undertaken by the bill accountant, is repeated by the receiver general. The following are the names of the books in which the tickets of seventy-nine varieties are recorded:—

Description of ticket books.

1.	English	Navy allotments.	19.	Irish	Prize tickets.
2.	,,	Marines' pensions.	20.	,,	Navy ticket entry.
3.	,,	Greenwich pensions.	21.	,,	Navy ticket book.
4.	,,	Navy widows' pensions.	22.	,,	Navy register.
5.	,,	Prize tickets.	23.	English	Army tickets.
6.	,,	Navy ticket entry.	24.	,,	Soldiers' gratuities.
7.	,,	Navy ticket book.	25.	,,	Chelsea tickets.
8.	Scotch	Navy allotments.	26.	,,	Army ticket entry.
9.	,,	Marines' pensions.	27.	Scotch	Army tickets.
10.	,,	Greenwich pensions.	28.	,,	Soldiers' gratuities.
11.	,,	Navy widows' pensions.	29.	,,	Chelsea tickets.
12.	,,	Prize tickets.	30.	,,	Army ticket entry.
13.	,,	Navy ticket entry.	31.	Irish	Army tickets.
14.	,,	Navy ticket book.	32.	,,	Soldiers' gratuities.
15.	Irish	Navy allotments.	33.	,,	Army ticket entry.
16.	,,	Marines' pensions.	34.	Soldiers' wives.	
17.	,,	Greenwich pensions.	35.	East India pensions.	
18.	,,	Navy widows' pensions.			

Suggesting a new course of proceeding.

It would be possible to condense these books into one-third of their number; but a greater saving of labour is open to adoption, if, with respect to tickets generally, similar arrangements were made to those now acted upon by the East India company, and Chelsea hospital. The tickets paid for those departments are returned to them direct by the collectors, and a certificate only for the aggregate of each bundle is sent to the Excise office, upon presentation of which repayment is obtained. Irregularities very seldom occur in these documents, and when they do, they must be cleared up between the department whence the documents are issued, and the collector of Excise; and would therefore be most speedily rectified by immediate communication between those parties, without the intervention of the Excise department.

Thirty-five books superseded by one ledger.

The double examination of the tickets at the Excise office is absolute waste of labour; which, if superseded by the course recommended above, would afford the opportunity of recording the 'certificates' in a single ledger, to the debit of the respective departments for which the tickets are paid, and so supersede the thirty-five books now in use, and the anomaly of entering collectors' ticket certificates amongst bills of exchange.

To describe minutely each of the other eighty-one books kept in this branch, would occupy most unprofitably, it is conceived, both time and paper; the Commissioners are therefore referred to the general schedule of books appended to this report, for a brief account of the purposes to which each book is applied. Some cursory remarks, however, will be made on certain of them. Four books are kept under the title of

Petty incidents; how recorded.

1. Petty incident daybook.
2. Weekly check of incidental payments.
3. Weekly and quarterly subdivision of ditto.
4. Petty incidental book (ledger).

In these are entered, in four varieties of position, sums which are recorded in a fifth manner by the receiver general, when the 'incidents' are paid. The clerk who has the charge of the first three of these books prepares a receipt, which he sees signed, and exchanges for the Board order with the payee, who takes the receipt to the pay clerk, and from him obtains money in satisfaction of it. It so happened that an order for an incidental payment was tendered during the examination upon which this part of the Report is founded: the document presented was 'an order for salary for extra duty' performed by a clerk; and it exhibited the following signatures:—

How paid.

Forms required before payment of an 'Incident.'

The clerk of securities, ...	in whose office the salary was computed;
The registrar of petitions, . . .	in whose office the document was lodged, and recorded in its progress to the Board;
The commissioner, ...	who granted the prayer of the petition;
The secretary, ...	who issued the petition from the Board;
The comptroller, ...	who countersigned the order for payment; and
The receiver general's clerk, . .	who saw the receipt signed.

In each office some person had been employed to record this petition, and so the most simple transactions are burthened with forms, which entail expense on the establishment.

Advance Book.

Advance book.

Advance of salary.

In this are entered salaries paid in advance, which, in all cases, is half quarterly; and of which practice there have been 811 instances, amounting to 9,184*l.* 9*s.* 9*d.* in the quarter ending 10th October, 1833. These payments are ranked as 'incidental,' until the salary list for the quarter is signed by four Commissioners, and issued. In the mean time, such payments are said not to be brought to account; although a recognition of such payments, twice in every week, must take place when the distribution paper, or account on which the payment into the Exchequer ought to originate, is laid before the Board.

Mode of according such advance.

The Distribution Book.

Distribution book.

This is made up twice in every week, on the afternoons of Monday and Friday. It is a state of cash, beginning with the actual balance from the last similar account, then the subsequent receipts, and the two diminished by payments made subsequent to the last account. By which calculation the sum available for the Exchequer, after reserving a sufficient balance to meet the anticipated demands on the department, appears. The order to pay into the Exchequer is supposed to emanate from the Board: but so far is this from the fact, that a copy of the distribution account, which is called a distribution paper, is made out by the first general accountant, a day or two after its date, a day or two after the money assigned to the Exchequer has been paid into that office. The first general accountant and the comptroller having signed the distribution paper, the secretary inserts, at the foot of that account, a form of words, directing the payment of a sum into the Exchequer, (which has already been lodged there many days,) and four Commissioners affix their signatures to the order. The 'Board order of distribution,' for the 15th November, 1833, was not sent to the receiver general, until the 21st November—can this ceremony be of any use?

The supposed and actual course of business.

Tradesmen's Bills Book.

Tradesmen's bills.

A quarterly list of payments, signed by four Commissioners and the comptroller, is sent to the receiver general; it is copied into this book, in order that, as the original document goes to the auditor, some record of it may be retained in this office. The original document cannot, correctly, be said to be an order to pay certain sums, it is rather a warrant for what has previously been paid, but, in truth, it partakes of both characters. For example, in a recent quarter, the tradesmen's bills, properly so called, amounted to 2,745*l.* 8*s.* 11*d.*, but the quarterly list of tradesmens' bills ordered for payment amounted to 13,536*l.* 6*s.* 6*d.*; the difference, 10,810*l.* 7*s.* 4*d.*, was constituted of incidents previously paid on the order of a single Commissioner—incidents composed of a variety of advances on salaries, &c. Now, as the Board profess to pay no money without the concurring authority of four Commissioners, testified by their signatures, business might be impeded, were this regulation operative in every instance; the receiver general therefore acts, at the moment, upon the authority of one Commissioner, and subsequently the steps are retraced, and a 'four-hand order' is obtained. It should seem that the comptroller and auditor must either be much embarrassed in the discharge of their offices, or they must neglect an essential point in the examination of accounts, (the date of each payment,) for in this particular most extensive inaccuracies must arise out of the practice now spoken of. Another irregularity has been noticed in this quarterly acquittance. The storekeeper is imprested, from time to time, with monies under the authority of one Commissioner. At the end of the quarter the amount which he has actually expended out of those previous imprests is directed in the list of tradesmen's bills to be paid to him, although he has had it all before, and more too, which surplus stands in the storekeeper's accounts as a balance to the next quarter. These, and similar proceedings, compel the receiver general to make fictitious entries in the cash book. In the first instance mentioned, cash has credit for 13,536*l.* 6*s.* 6*d.*, although only 2,745*l.* 8*s.* 11*d.* is actually to be paid, consequently cash must be made debtor for 10,810*l.* 7*s.* 4*d.*, by a fictitious entry of money not received, thereby to neutralize the effect of a fictitious credit to an equal extent. There are large sums thus constantly held in 'suspension,' both receipts and payments, and which most objectionable proceeding gives rise to several of the books kept by the receiver general. Fines, tax on salaries, and Exchequer fees, are held in suspense until the Lords of the Treasury make an order to bring them to account.

How ordered for payment.

Incidents blended with them.

Paid on authority of one Commissioner.

Imprests to the storekeeper. How they are treated.

Receiver-General compelled to make fictitious entries.

The principal and most material part of the business of the receiver general is conducted by four clerks, stationed in the hall, and by the Bank of England; the latter receiving payment for the whole of the country remittances, except some portion of the Hertford collection. Three of the clerks are stationed in the hall to take different parts of the London receipt, and two of them make payments also out of it. Each clerk keeps a waste book for receipts, and a balance book; and the two who make payments, keep other waste books, one for each class of payment. At the end of the day, the balance book of each of the three receivers is used to classify and bring into totals for the day, each sort of receipt and payment; the receipts and payments are then examined, checked, and agreed, by the several accountants and comptrollers for

Principal business. How conducted.

London duties,
Auctions,
Licences,
Debentures,
Fines;

and are subsequently delivered to the fourth clerk of the receiver general, stationed in the hall, who collects them into one general account for the day, in the 'waste book,' adding thereto the total amount of bills due and brought to account in the day, as it appears by the check book, or diary, of the receiver general, and by the pass book of the Bank of England. There are twelve cash books subsidiary to the 'waste book' of the principal clerk in the hall; all of which, together with the waste book, would be superseded by the adoption of one principal and four subsidiary cash books, such as the specimens appended (No. 16 to 20). The subsidiary books to be added up at the close of the day, and the aggregates of each column to be transferred into the principal cash book, which would serve, instead of the distribution paper, to acquaint the Board what funds may be at their command for transfer to the Exchequer.

Thirteen books may be superseded by five others.

Plan by which eighty-one books may be superseded by nine others.

To each subsidiary cash receipt book a separate clerk would be requisite; but the two subsidiary cash payment books might be kept by one other individual. It is highly desirable to keep the receivers and the payer distinct, and in this opinion the chief clerk of the receiver general's branch appears to coincide. To take charge of the principal cash book a fourth clerk would be required, whose duties in that respect would not commence until the close of the day, and therefore would admit of his entering in the bill book the country remittances. Allowing that two principal clerks would be occupied in transacting the Bank and Exchequer business, and in supervising the conduct of their four inferiors, still four clerks out of ten might be spared, and eighty-one books be superseded by the use of nine.

The books recommended are—

1 Principal cash book,
4 Subsidiary cash books,
1 Ticket ledger,
1 Bill receivable book,
1 Diary, or bill check book,
1 Bill payable book,

9 The lists for
Salaries,
Sales,
Fines,
Tradesmen,

supplied quarterly by the accountants, might be kept in guard books, instead of being copied into books, at a great waste of labour.

Drawbacks.

Drawbacks. Complaints against the delay in paying them.

General complaint is made by the public of the inconvenience experienced by reason of the delay attending the payment of Excise drawbacks. It is required that the debenture should be left in Broad-street fourteen days for examination, calculation, and completion of wording, and for signature by four Commissioners. By the Customs this matter is managed better; 'all debentures are invariably submitted to and signed daily by the Board of Customs.'—(*Vide* First Report of the Commissioners of Inquiry on the Customs in 1820.) At the Excise, the average time of detaining debentures before they are paid, is seventeen days; and this, because they must be left fourteen days, as has been already stated, and because the receiver general pays them but on Thursdays and Fridays, and only up to twelve o'clock on the latter day.

Further objections to the forms and routine used in paying them.

The debenture, as a document, is liable to objection, as well as the routine of business attending it. It is issued by the Export office in an imperfect shape; the quantity of the article exported is written upon it in words, but the amount of drawback is not inserted before it is delivered to the merchant. Before the merchant deposits the debenture in Broad-street, for the purpose of its being calculated, he may alter the quantity, and so obtain more drawback than is due; but if the amount payable were put on the face of the document, at the Export office, or if, instead of delivering it to the merchant at all, it were sent by the Export office direct to the chief office, and only an order to obtain it were given to the trader, the chance of fraud would be diminished.

Allowing the Receiver General to draw Checks on the Bank.

Objection to certain suggestions by the Commissioners.

As you have done me the honour to communicate officially the reply of the Commissioners of Excise to the Treasury minute of the 26th February, 1833, I conclude myself at liberty to remark thereon. Most of the material points in that document have been noticed in the preceding pages: there is one, however, (the suggestion quoted at the commencement of these remarks,) on which I take the liberty to say a few words. At present the receiver general has no power to draw money once deposited in the Bank of England from thence, except for the purpose of transferring it to the Exchequer; and even that operation is more of the character of a write-off than of a draft on the Bank. The only object in varying the present course would be to increase security, or to expedite business; and, it is humbly submitted that neither the one nor the other would be effected by adopting the suggestion of the Commissioners of Excise, but exactly the reverse. A fund, for salaries we will assume, as is the case with the Customs, would be deposited at the Bank, over which two officers would have control. So soon as that fund shall have been transferred, the heads of the department would lose sight of it; and it is possible to imagine the use of it by the persons authorized to draw upon it. No additional security in the measure can be imagined, since the receiver general having the command of all the Excise revenue, in portions and for short periods, why should he avail himself of the salary fund, when larger amounts are at his disposal? That it would embarrass and multiply business is evident; because, for every sum now paid out of daily receipts and balances, a transfer from the grand account, at the Bank, to a special account, would be requisite, and a check (to be drawn and comptrolled) must be issued; all which forms would be multiplying entries in the books, and clerks to keep those books. In truth, the whole question resolves itself into the simple consideration, whether the receiver general, intrusted with millions, is to be trusted with as many thousands; and the result of the inquiry is, that as the receiver general *must be intrusted* with millions of pounds, to multiply forms about as many thousands is to be hypercautious, at a wasteful expense of time and money.

FOURTH PART.

1. The offices which may be abolished or reduced.
2. The security of the Revenue not endangered thereby.
3. The saving which may be effected by the reduction of clerks, consequent upon an improved system of account, and the abolition of certain offices.

Subdivision of the Fourth Part.

Offices which may be abolished or reduced.

Several are the excrescent branches of the Excise department; to some of which, relating to accounts, your attention will now be directed, the most prominent being that of the comptroller general.

Comptroller general.

After surveying the whole Excise system, it is impossible to avoid the conclusion, that in all essential particulars it must have been widely different from what it now is, when the comptroller's office was created; for the opposite would involve the belief, that patronage alone was the object in view when a comptroller general was established. The heads of the department may uphold the office, from want of practical knowledge of the detail of the entire department; but no person who has waded through that detail, and afterwards expressing his candid sentiments, could argue for its continuance by pointing out its utility. The country duties are clearly not susceptible of check by the comptroller; all the labour therefore which he bestows on that branch of account is wasted. Neither is the comptroller an infallible check over the London receipts and payments; certainly not such a check as might not be purchased at a much less cost than 4,400*l.* a year. Inquiry was made of the comptroller, in an early stage of this investigation, whether he kept any record of the inaccuracies said to have been detected by his branch in the work of the accountants. The answer was, that none existed. On the 2d November a written requisition was made to the comptroller, that he would, from that day, note down any error which his clerks might detect. On the 10th December application was made to the gentleman acting for the principal clerk of the comptroller, to ascertain the result of the written requisition, when he verbally replied, that 'no inaccuracy of any importance 'had been discovered;' but on a day or two afterwards 'a statement of errors discovered by 'the comptroller general's department, during the month of November, 1833,' was received. Nearly the whole of the errors mentioned in that statement are errors of computation on present London duties, and value of lots of tea sold by public sale: with respect to the latter, it has been ascertained by a return from the accountants, that although the clerk of the comptroller certainly detected twenty-five errors in casting by the accountants, he committed thirty-two errors in his computation of the same sale, which were detected by the accountants. This, therefore, cannot be called a check; it is nothing approaching to a mathematical check; it is a double chance of discovering an error, and nothing more. The gross amount of receipts for present London duties is of small importance when compared with the grand receipt; and, as there can exist no virtue in the name of comptroller's clerk, why should not the London duties be checked by a clerk in the accountant's branch, to be appointed specially for the purpose? All that is wanted, is a positive careful examination of each sum of figures of cash received; and that chiefly because the system of account is one of single entry, no entry in the books having an equivalent contra entry. But let a system of double entry be introduced, and then there will be a positive mathematical check on the London receipts, and the country accounts also, whereas at present the latter are out of reach of the comptroller.

Country duties not susceptible of check by the comptroller.

Statement of errors discovered by the comptroller.

Comptroller makes similar mistakes.

A memorandum which the auditor of Excise has furnished, in answer to a requisition made to him, will put the real value of the comptroller's office in a clear light; it is as follows:—

'Memorandum.

'With reference to a requisition made by Mr. Abbott for a statement detailing any irregu-'larities and errors in the Excise accounts, which may have been detected by the office of the 'auditor of Excise within the last three years, it is to be observed, that no record having ever 'been kept in the department, of such irregularities and errors, it is not possible to draw up a 'statement of them.

Remarks by the auditor.

'It may, however, be observed, that irregularities and errors, not of trifling importance, are 'not of frequent occurrence: the accountants being aware that all their work is subject to a 'careful re-examination in another office, are naturally anxious, for the sake of their own repu-'tation, that their accounts should be found, if possible, free from error; nor are the Commis-'sioners of a Board, generally, likely to exceed their authority in ordering payments, which a 'careful audit must speedily disallow.

'The usefulness of a check officer is therefore not to be estimated by the amount of errors 'and irregularities which it actually detects, so much as by the degree of caution with which 'it is calculated to inspire those whose accounts are subjected to its scrutiny; and a sufficient 'proof of its efficiency is afforded, by the fact of the accounts rendered being found generally 'free from any material errors.

'In the following instance, however, the notice of the Commissioners and of the comptroller 'was first called to a matter of considerable importance, respecting fines not brought to 'account, by a representation from this office. On receiving, in the year 1831, the annual 'accounts of the Board of Excise for the year ending 5th January, 1829, from the accountants 'and the comptroller, it was discovered in the office of the auditor that no sum was 'brought to account as the produce of fines for that year. Inquiry was immediately personally 'made of the comptroller by the assistant auditor as to this omission; and the auditor 'addressed a letter to the Commissioners, dated 3d June, 1831, calling the attention of the 'Board to the circumstance. It appeared on inquiry, that by the Act 7 and 8 Geo. 4,

'c. 53, s. 112, which had come into operation in the latter part of the year 1827, it was 'directed that a separate and distinct account should be kept of the fines, which should be 'accounted for in such manner as the Lords of the Treasury should direct, and that an amount 'of 60,000*l.* under this head was yet unaccounted for. In consequence of the attention thus 'drawn to the subject by the auditor, a communication appears to have been made to the 'Treasury. On the 8th July following the sum of 45,000*l.* was paid into the Exchequer, 'and on the 7th October, in the same year, a further sum of 15,255*l.* 5*s.* 11*d.*, making 'together the whole of the sum outstanding.

'A second case also occurred, in which the check of the auditor was shown to be useful. 'Advances, amounting in the whole to 2,000*l.*, made by the Board to their second solicitor, 'viz.—1,000*l.* on account of unsettled claims for services performed by that gentleman, and '1,000*l.* on account of expenses to be incurred by him and his clerks on being sent on a 'special mission to Ireland, appearing still unaccounted for in the accounts ending 5th 'January, 1831, a considerable time after the issue of the advances, the auditor addressed the 'Board, calling their attention to the subject, and requiring an account of the sums in ques- 'tion. In consequence, the advance of 2,000*l.* was subsequently reduced to 1,000*l.*, which 'still remains a rest upon the account, awaiting the final decision of the Lords of the 'Treasury.'

'The foregoing remarks and statement are, it is imagined, conclusive, in proving the utility 'of the check of the office of the auditor of Excise. With regard to the period within which 'that check is exercised, it may be right to remark, that although till within a short period the 'check exercised by the auditor on some of the discharge vouchers of the general account did 'not take place until two years after the period to which they referred, by a recent arrange- 'ment through which the auditor is enabled to obtain the vouchers before the receipt of the 'general account to which they belong, the audit of these vouchers will now be effected within 'six months after the period to which they refer; and this remaining delay would be very 'considerably lessened, if the discharge vouchers were not retarded in their passage from the 'department of the accountants to that of the auditor, by being immediately lodged for a con- 'siderable time with the comptroller, who appears to consider it his duty to take cognizance 'of the discharge of the account as well as of the charge.

'The check exercised by the auditor upon the vouchers of the cash account of the Com- 'missioners of Excise is now so accelerated, in consequence of an arrangement made with the 'receiver general at the beginning of the present year, for the more speedy transmission of 'the discharge vouchers of account to the auditor, that the greater part of these vouchers, 'belonging to the quarter ended 10th October last, have already been examined by the auditor. 'In this case, however, as well as in that of the general account already explained, the audit 'of the vouchers might still be rendered considerably more immediate, if it were not for the 'delay occasioned by their detention in the department of the comptroller, after they have 'been despatched from that of the accountants.

'Excise Audit Office, 'Nov. 16th, 1833.'

'(Signed) R. Vaughan Davis, 'Auditor of Excise.'

A circumstance omitted in the memorandum of the auditor.

The auditor has not in this paper explained some facts attending the first omission mentioned, which are felt to be too material to pass unnoticed. On the assistant auditor making inquiry of the comptroller as to the omission, the latter lost no time in giving intimation to the Treasury of the sum of money thus held in suspense, and thereby may have induced their Lordships to conclude, that to the vigilance of the comptroller was to be attributed the almost immediate payment of the 60,255*l.* 5*s.* 11*d.* into the Exchequer; whereas to his neglect, in the first instance, is it really attributable, that the amount in question had not been long before placed at the disposal of the Treasury.

Various checks.

Their Lordships' Minute of the 26th February, 1833, exibits much insight into the works of supererogation which are going on in the Excise department; but it requires that close examination into the working of the machine, which has now been given on the spot, to obtain anything like a clear view of its imperfections. The accountants are checked by secondary branches of their own department and by the comptroller, and in some degree by the receiver general. The receiver general is checked by the accountants, by the comptroller, and by the comptroller of cash. The auditor checks, not only the annual account of the Commissioners, but also the annual account of the comptroller, (in both of which the sum of 60,255*l.* 5*s.* 11*d.* was omitted,) and from the two accounts prepares a third, in duplicate, which accounts are signed by the Chancellor of the Exchequer, one of them filed in his office, and the other returned to the auditor. The comptroller signs the account printed and presented to Parliament, although it varies, by a very large amount, from that account which he subsequently renders to the auditor.

Annual accounts presented to Parliament.

Comptroller's office may safely be abolished.

Having stated that the country duties are not susceptible of check by the comptroller, and having shown that the London duties, before they are paid, pass under the view of

The surveying officer,
The general surveyor,
The town surveying general examiner,
The accountants, and
The receiver general,

as well as the comptroller, I have no hesitation in declaring my opinion, that even under the present system of business and account, the office of comptroller may safely be dispensed with.

Comptroller of Cash.

Comptroller of cash.

This officer acts in perfect accordance with the receiver general, and the ten books which he keeps are so many transcripts of similar records in the office of the receiver general. In fact, two of the books kept by the comptroller of cash are copied, word for word, and figure for figure, from similar books originating in the receiver general's office. This office is perfectly useless, unless it be contended that it is he who has the custody of one key of the safe in which the receiver general deposits his cash balance from the close of business on one day to its commencement on the next. But it has been ascertained that the comptroller of cash never counts the money into the chest; therefore the second key might as well be deposited with the principal accountant, or any other officer, and with much more propriety, if the new custos shall undertake to see the declared balance of cash deposited in the place of security. The object with which the comptrollers were established is perfectly undiscoverable to a man of business. Is not the accountant a check on the receiver? and, to a great extent, is not the receiver a check on the accountant? and again, does not the accountant act as a check on the surveyor or supervisor in his computation of the duty? where then is the necessity for the subsequent checks? The very Bank of England pass book is a perfect check, a mathematical check, on all monies which pass through that channel; and why so? because it is kept on the principle of double entry: so likewise would be the accounts of the department a check on the regularity of the whole proceedings, if they were, from the collector up to the receiver general, kept on that plain and infallible principle.

Keeps a key of the money chest.

Does not count the amount deposited therein.

A double entry system of account is the best check.

The Auditor's Office.

Auditor.

The observations about to be offered on this branch are not made with the view to recommend its entire reduction, but are introduced principally under the second division of this part of the Report, to show how perfect a check may be established, should it be thought fit to recommend, and the Lords of the Treasury be pleased to direct, the entire reduction of the Comptroller's office.

No necessity for both auditor and comptroller.

The necessity for an auditor, as well as a comptroller, (both Treasury appointments, and independent of the Commissioners,) never could have existed, supposing each of those officers to do his duty, because the comptroller professes to check the receipt and disbursement in every particular, step by step; and a *post facto* examination of the disbursements, undertaken at the end of many months, by the auditor, could neither have been necessary or useful. As some apology for the continuance of both offices, it is right to state, that the comptroller used to check the charge part of the account only, and the auditor the discharge. The auditor still continues his original line of duty, and it may be that the comptroller, in attempting to accomplish both, has failed in that which was his peculiar province, namely, to see the fines brought to account in the annual statement of affairs. Assuming the continuance of both offices, comptroller and auditor, to be unnecessary, and that one or the other must be reduced, the promptitude with which the comptroller is supposed to get through his works and the delay necessarily attending that performed by the auditor, would induce any casual inspector of the system, (but for the inaccuracy on the part of the comptroller in the instance of the 60,255*l.* 5*s.* 11*d.*, and the discovery of that omission by the auditor,) to decide in favour of the comptroller. The proper point, however, in which to put the question, seems to be this, Does not the comptroller, with a large establishment of clerks, do much that is of no avail; and may not the auditor, with a small establishment of clerks, do all that is essentially necessary for either to do?

Objections to transferring the audit to the auditors of public accounts.

It is evident that the Excise accounts must be audited somewhere, and that if that duty were to be assigned to the auditors of public accounts, a saving of the salary of the auditor of Excise would take place; but a question remains, whether more clerks than are employed by the auditor of Excise, seven, (who are familiar with the scheme of the business,) would not be required by the auditors of public accounts? if so, the removal of the audit would be attended with expense rather than economy; whereas by simplifying the business of the department generally, and especially that of the auditor, three or four out of his seven clerks may be dispensed with; and should other regulations, presently to be described, be approved and enforced, I am decidedly of an opinion favourable to the continuance of the office of auditor of the Excise as preferable, in every respect, to the transfer of the whole of his duties to the auditors of public accounts.

Audit suitable to an office of revenue.

However desirable and universally practicable a prompt audit may be, there surely is a wide distinction in the audit suitable to an office of revenue, and that which may be deemed sufficient for an office purely of disbursement. With the latter it is less important at what time the accounts are audited, the responsible party being always an individual of known responsibility, whose quietus is delayed until his accounts are audited; so that, let a surcharge be made upon him when it may, the money will be forthcoming. But, in a revenue department, one chiefly of receipt, a prompt audit is essential, a daily audit desirable, in order that any short charge thereby discovered may be immediately followed up and recovered, not from the receiver, but the party primarily liable. Such an audit cannot take place, if the Excise accounts should be altogether transferred to the office established for the examination of public accounts in general. The distinction between an office of revenue and one of disbursement might be carried much farther, as in every respect it is great and apparent.

That it is practicable to establish a daily audit of all the Excise accounts, receipt as well as payment, except the disbursements made by the country collectors, will presently be shown; but perhaps before that is attempted, it may be desirable briefly to state by what course of

Course of examination now pursued by auditor.

examination the auditor of Excise now arrives at his conclusion. The comptroller's signature to the charge side of the account is considered satisfactory by the auditor; but for the items of discharge the auditor requires, primarily, the authority of the Lords of the Treasury for certain payments, and of the Commissioners for every payment; and secondly, a proper acknowledgment of payment by the payee. All payments may be classed either as

Disbursements by the receiver general,
Disbursements by the collectors, or
Payments into the Exchequer.

The first and last classes are ascertained by the auditor from a document, called the 'distribution paper,' made out in the accountant's office twice a week, (as before described,) which is signed by the principal accountant, by the comptroller, and by four Commissioners, and is sent to the receiver general; first, as an order to him to pay monies into the Exchequer (which monies are already there); secondly, that he may envelop in and transmit with it, to the auditor, the original Board orders, and the receipts for every payment made in London out of the Excise Revenue, within the period to which the distribution paper has reference.* The second class of payments are gathered from what is called the 'consolidated duties' account current,' and its accompanying vouchers which are returned by each collector for each round of his collection. On this portion of the audit, the auditor has stated, in a memorandum, dated 9th December, 1833, that his examination of this portion of the general account, now 'usually takes place within six months of the period to which the vouchers 'refer,' and that 'this period might be again diminished, if the detention of the vouchers in 'the department of the comptroller general, after their despatch from that of the general accountants, should no longer be deemed necessary.'

Plan for a daily audit.

The plan for a prompt, a daily audit, is this:—The receiver general having made up his cash for the day, should daily make a copy of it by filling up a printed form exactly corresponding with his cash book; he should sign it, enclose in it both Board orders and payee's vouchers, and send it to the auditor. Except at periods when salaries are payable, the audit of this account could not occupy an hour. Let the auditor then return the Board orders, and the vouchers to the receiver general, (the proper custos of his own vouchers,) and countersign his cash book, the auditor retaining for himself the fac simile account, prepared, signed, and sent to him by the receiver general. The receipts by the country collectors may be checked by means of a daily statement of bills of exchange becoming due, to be supplied to the auditor by the accountant's branch, the aggregate of which bills would form an item of the daily cash. The disbursements by the country collectors may be checked by document, No. 8 in the Appendix, the collector's account of disbursements. The guard book, into which the collector's disbursement accounts are to be fastened, should be sent to the auditor for the purpose of examination by him as soon as the accountants shall have completed the entries for the round in the collectors' or country ledger. Should this audit take more time than has been here calculated for it, it will then only be necessary to keep two of each sort of the subsidiary and principal cash books of the receiver general, each set to be used on alternate days, (as bankers use their day books,) which would afford an entire day to the auditor in which to check receipts and payments of the preceding day: and if this plan were to be adopted, the audit might actually take place, so that the cash book of the receiver general should bear upon it the auditor's signature, before the Board is called upon to make the order of distribution.

Having shown that an officer, with three or four clerks, will be competent, under a proper system, aided by two computation check clerks, stationed in the hall, to accomplish every useful purpose for which the comptroller and auditors' offices could have been established, it remains only, under this part of the Report, to give an estimate of the saving to be effected by adopting those alterations in the system of the accounts, which, with perfect deference, are submitted to your consideration:—

Annual saving

System of Account—	Annual Saving.			
1. By the reduction of four clerks in the receiver general's office	£ 480	0	0	
2. By abolishing the comptroller's office	4,400	0	0	
3. By abolishing the office of comptroller of cash	986	10	0	
4. By reducing four clerks of the auditor	380	0	0	
5. By reducing the accountants from seventy-six persons to twenty-nine, a number sufficient to conduct a good system of account	9,010	0	0	
				£15,256 10 0

FIFTH PART.

A Plan of Account recommended, to supersede the various Plans now in operation.

It would be difficult to determine which of the evils, the operose system of business, or the defective plan of Account, has been the consequent of the other; it cannot be doubted, however, that if the accounts shall be reorganized according to the only correct system, a better

* Although this paper purports to be prepared on each succeeding Monday and Friday, the auditor had not, on the 16th December, received one of a later date than the 25th November. The papers were therefore three weeks, or six papers, in arrear; and as many payments had, in the interim, been made into the Exchequer.

arrangement of the routine of business must ensue. Having, in the preceding pages, blended my objections to the one and the other, I shall now endeavour to make that distinction, (which has hitherto been unavoidably neglected,) in a brief recapitulation of each class of defects.

The routine of business has been shown to be defective, principally because of the unnecessarily numerous documents employed; secondly, because of the number of offices and clerks through which, and before whom, those documents have to pass before they are effective; and thirdly, in that the general business is encumbered with useless forms and ceremonies. The first objection is supported by showing, in page 37, the possibility of reducing 107,434 documents to 61,832,—even under the present system of survey,—but, under a more economic plan, to 52,856. In page 41, the second ground of objection is warranted, by describing the routine in passing an 'incidental payment;' and, as it is thereby shown, that, in a matter so much of course as an advance of salary, a clerk can obtain it only by means of a petition to the Board, which must travel through six offices eight times a-year, the third objection to the existing course of business is also established. Instances exemplifying each of these defects might be multiplied by references to other parts of this Report; but I prefer to dwell on the imperfections in the plans of account, conceiving, as already remarked, that improvement in the latter must necessarily carry with it a simplification of the former.

The accounts are kept by single entry,—clearly, upon an imperfect plan of single entry, if only it be stated that it is not uniform in every branch of the office. The proper order in which pecuniary transactions should be recorded is reversed; for the cash book, instead of being the leading document, is secondary to other books of record. In proof that this defect pervades the whole department,—that it is not confined to the chief office,—let reference be made to page 39, and to specimens, No. 15 and 16, forms of the present cash book and ledger in use by the collectors. The consequence of this defect at the chief office is, that ledgers are multiplied without end, and to each of them a separate cash book is assigned. Yet, whilst a cash book and ledger, and distinct clerks to keep them, are to be found for almost every duty, (and in some instances more than one of each for a particular duty,) no general cash account nor any condensing ledger is employed. Were the present plan of account good for any thing, were it not an old and crazy system, could there have been any difficulty anticipated in the amalgamation of the English, Scotch, and Irish accounts? It would be a heavy reflection on the members of the Board, not to assume that they anticipated much difficulty in blending the three, to this moment distinct sets of accounts; for, the contrary belief would impute to the Commissioners a disregard of the order of the Treasury, and a lavish expense in the charge of management. No doubt, the cause why the three Excise revenues continue to be as distinctly recorded as if the Boards of Edinburgh and Dublin were at this moment in existence, is, that the difficulty of amalgamating the accounts under the present imperfect system has been found insurmountable. In the English fines branch alone, the neglect of the Treasury order perpetuates the use of fifty-four books where four would suffice, and continues the employment of thirteen clerks when six could do the whole work. So, in the office of the receiver general, eighty-one books are in use, when nine are adequate for every variety of useful record; and ten clerks are kept upon the establishment, when, under a better system, six would suffice.

It has been stated that the London duties are recorded by two clerks of the accountant's branch in fifteen ledgers and as many cash books, and that the work is done over again by two clerks of the comptroller in distinct books. It has been shown that it is competent to one clerk to record the whole of this work in one ledger, provided the initiative documents, the vouchers, or surveying officer's returns, were simplified according to the specimens given in the Appendix.

It also appears that nine persons are employed upon London licences, recorded in eight register and four cash books, but that if the suggestions in document No. 1. had been attended to, only two register books and four clerks would be requisite to perfect this portion of the official duty.

Notwithstanding the almost numberless books used in other branches, it appears that in the auction duty branch a book of the first importance is wanted—a diary—to exhibit, day by day, the amount of duty receivable; to the absence of which may be attributed probably the large mass of arrears on the 29th of November last. Eight individuals are employed in this branch —when four persons could with ease perform that business, which, whether from the absence of a diary, or other cause, is now but imperfectly executed.

Both plans of account in operation for recording the country duties have been objected to, and the inconsistency of the *post facto* account has been fully described: the remarks relating to this branch are concluded, by showing, that, independent of the comptroller's clerks employed in repeating the records of the accountant, twelve accountants are occupied upon forty books, whose places I would supply by two ledger keepers, assisted by two individuals to examine returns and vouchers, which might be fully recorded in two ledgers only.

The following statement will show the number of books and clerks employed under the present and proposed system, so far as respects the offices therein mentioned:—

	Existing System.		Proposed System.	
	Clerks.	Books.	Clerks.	Books.
Fines and Forfeitures . .	13	54	6	4
Receiver General . . .	10	81	6	9
London Accountants . .	2	60	1	1
Licence Accountants . .	9	12	4	2
Auction Accountants . .	8		4	
Consolidated Duties . .	12	40	4	2
	54	247	25	18
Saving	...	....	29	229
			54	247

Double entry recommended.

After the observations made, in preceding pages, on the various schemes of account co-existing in the Excise department, (all of them clearly originated by individuals unacquainted with the science of accounts,) it would be useless to extend objurgatory remarks upon the existing system any further, as indirect prefatory recommendations to the best system yet discovered,—the Italian method of book-keeping, or double entry. The system which pervades every merchant's counting-house, is adopted in every public company of any importance, and is finding its way into mercantile establishments of humbler grades in this country, is precisely that which has been described by Dr. Bowring in his Report on the public accounts of France, as the system in operation in the Government departments of that country. A single principle, most concisely expressed in a note to the fourth page of the Report alluded to, embraces, with its explanation, the outline, or fundamental rule of double entry, which, followed with accuracy in any subject of account, cannot fail to develop a clear and comprehensive view of the true result. Dr. Bowring says:—'In the public accounts of France a very important principle is 'uniformly observed; the accounts present all the facts of receipt and disbursement. To 'subtract one sum from another, and give the net proceeds, is never allowed. Facts of the 'same character are represented by addition; facts of different characters by opposition; but 'the result of two different species of facts can never be represented by the quotient, or differ-'ence between the two.' It is important to remark, that facts only are here spoken of; the idea of avoiding fictitious entries is not even hinted at. But as it has been shown that entries so characterised find their way perpetually into the accounts of every Government department in this country, it may be well to quote, in confirmation of Dr. Bowring's exposition, the old proposition of book-keeping:—

It pervades mercantile establishments.

Is in use in the Government departments in France.
Its principle.

Fictitious entries in our Government accounts.

> Record nothing but facts,
> Record facts under their date of occurrence,
> Record them under their proper heads of account.

If facts only be recorded, all the facts must eventually be recorded; for, if one be omitted, a balance cannot be arrived at,—in which dilemma, the omitted fact must be ascertained, and added to those previously recorded. For example, suppose certain facts to be recorded on the debit and credit sides of an account, and a certain residuum (we will assume it to be cash in hand) to be clearly ascertained: unless that sum of cash forms a perfect balance of the two sides of the account, it is obvious that some component item of the account has been omitted; the balance,—that is, the sum required either on the debit or credit side to make the two equal in amount, and which balance in Government accounts should be the cash in hand at the period of stating the account,—is the positive and only criterion by which to try the accuracy of all the previous detail.

Test of accuracy in books kept by double entry.

Double entry a uniform system.

Each account must be made up on the same principle.

But the system of double entry is a perfect system, requiring perfect conformity and similarity in all its parts, like those crystals which, if subdivided, exhibit in their diminished size the same figure which they assumed in their most extended form. Each distinct account must be conducted on the same principle, and be balanced by one general rule; and until all are so balanced, and their separate results accurately transferred to the balance sheet, a balance of that conclusive account cannot be arrived at.

In single entry the charge and discharge are not necessarily supported by facts.

Each charge or discharge in books by double entry is provable by a fact,—in books kept by single entry, assertion without a mathematical proof must suffice. It is as possible to keep books accurately by single entry without a cash book, as it is impossible to balance books by double entry without a cash book: but the wide distinction is this,—that books by single entry, and even supported by a cash book, may be made to balance, and yet be incorrect; whereas books by double entry, to which a continuous cash account is appended, cannot fail of being correct when they do balance. The consequence is, that the responsible heads of public departments in this country, in most (may it not be said in all?) of which the accounts are kept by single entry, are compelled, for their own security, to multiply officers who shall check, re-examine, and comptrol every sum to be disbursed before the principals will venture to affix their signatures to the smallest cash order. This precaution, necessary under so imperfect a system of account, entails an enormous cost upon the country, when, by the adoption of a good plan of account at least half the expense of the present machinery could be avoided. But the amount so to be saved is not to be represented by the moiety of the annual cost of the present machinery; the system in use itself tends to mystify and keep out of view facts; 'one fact is subtracted from another and the result is shown;' and it might be that the facts so concealed, were they developed, would strike conviction upon the mind of the unpro-

The prejudicial effect of single entry on the expenses of the Government.

307

ductiveness of an impost, of the impolicy of a regulation, or of the irregularity of an agent: yet this defective system is pursued and upheld in a country in which the Italian method is practised by its merchants, and where that preferable method has been repeatedly and publicly declared by competent judges to be as appropriate to the accounts of the Treasury as to those of the humblest contributor to the resources of the Government.

The immediate amalgamation of the Excise accounts of the three kingdoms should take place.

Whether the present plan of account be continued or another system be introduced, one thing is certain,—that unnecessary expense attends the keeping of three distinct sets of books in all the different branches of Excise account for the three kingdoms. When the Scotch and Irish Boards were merged into that at the chief office, the general blending of the previously distinct records for Scotland and Ireland with the English accounts was intended. In the Treasury minute of the 26th February, 1833, their lordships, with reference to those arrangements, say, 'By which the consolidation of the hitherto separate offices of accountant in London, Edinburgh, and Dublin have been completed.' Their lordships, therefore, will be surprised to learn, that, only a transfer of clerks and books has yet taken place; but that the general consolidation of the accounts is not even commenced. In the system of account which this statement proposes, the consolidation of the Excise accounts of the three kingdoms is fully contemplated.

It is provided for in the proposed system.

It cannot be expected that, in suggesting a plan of account by double entry for the Excise department, any thing like a drawing to scale will be attempted: the working plan must be fully set out by the individual who shall hereafter be entrusted to carry into operation the outline which will now be submitted.

Principal books of double entry.

The distinguishing books of double entry are,—the cash book, journal, and ledger. A continuous cash account has already been recommended in the third part of this Report, and specimens of the forms of it and four subsidiary cash books, to be kept in the office of the receiver general, are given in the Appendix No 16—20. The other two books essential to double entry are the journal and ledger, and those, for the following reasons, ought to be kept in any other branch than that of the receiver general. In mercantile establishments it is considered highly desirable to draw a line of separation between the departments of cash and of general accounts, in order that the one may act as a mathematical check upon the other. To constitute the receiver general the general accountant of the department would be like making the banker of a trader the accounting party to the creditors of the latter; in fact, it seems in every view desirable to make the receiver general independent, entirely, of the Board, assimilating his office, so far, to that of the treasurer of the navy. If the receiver general were made the public accountant of the department, all the accountants must be subordinate to him, in order that he should have cognizance of the whole of the detail. The Board would then be mere ciphers, and the receiver general would, in truth, be the principal officer of the Excise. At present, the receiver general has no record of the charge against the trader or the collector; he does not even particularize in any cash account what sum each collector remits, (country remittances being recorded in the daily receipt, *en masse*, from the diary aggregate of bills falling due,) neither does it appear to be requisite, in the view above taken of his office, that he should know more of the detail of the accounts.

But the bookkeeper, or accountant, to whose care the journal and ledger are to be confided, must be made acquainted with every,—the most minute,—component of the annual aggregates of charge, receipt, and disbursement, of which full information is proposed to be afforded to him by the following means:

A copy of the daily cash receipts and payments by the receiver general to be sent to the bookkeeper after the auditor shall have certified their correctness. This account will afford sufficient detail of all monies received for duties and miscellaneous receipts, as well as of every payment made, in London. The quantities and sums charged for duty both in London and the country, and the payments made in the country, must be derived from other sources. To afford these classes of information, forms of returns, Nos. 12 and 13 in the Appendix, have been proposed; the periodical addition of which will give the results, for the time, of the several items of account, of charge, receipt and disbursement, to which the subsidiary ledgers relate. In all probability, it will be found expedient in practice to prepare these returns from account current abstract books; if so, three books will be required; one for London duties charged, another for country duties charged and received, and a third for country disbursements. These books, in form, will be much the same as specimen No. 13. From such materials the bookkeeper will be enabled to raise heads of account in the grand ledger for each duty and each separate rate of duty, the debit sides of which accounts will exhibit the quantities and amount of duty charged for any specific article in any period; the credit sides of such accounts will discharge the duties charged per contra, to the extent of the cash received, and the difference between the two sides will at all times show the amount of arrears, due or not due, lost by defalcations, or not in course of collection. For each character of drawback a distinct account should be raised in the grand ledger, to show, at any period, the aggregate of quantities, and of payments made upon exciseable articles, exported: this will be effected by a debit to cash; and, at the end of the year, that sum will be closed by crediting the drawback by consolidated duties account. All disbursements to be classified under as many heads of account as possible, with the view to afford the greatest opportunity to the Lords of the Treasury and to the Board to become acquainted with the character in detail of the expenditure, in order to control and curtail it.

Recapitulation.

The systems of business and account, which the preceeding observations are intended to recommend, may be summed up in a few words; and first, as to the organization of the department.

The Commissioners would be the comptrolling head; but, they would be relieved of the executive duties which they now discharge; they would not have any thing to do with the cash department, or with the indorsement of bills of exchange, and, consequently would not be the accounting parties to the Crown.

The receiver general would, in fact, be the accounting party for all monies actually received or paid by the chief office; but the detail of accounts, the receipts, and payments by subagents (collectors) would be kept by the accountants, who would furnish the annual statement to the Treasury for Parliament. When the accounts shall be recorded upon the system of double entry, the cash balance, in the hands of the receiver general at the close of the year, will form the true keystone and test of the correctness of the balance sheet to be prepared by the accountants; which cash balance, be it observed, will have been authenticated day by day, as well as the items of discharge comptrolled, by the auditor.

The necessity (if any has existed) for the departments of the comptroller general, and the comptroller of cash, will be entirely removed.

Under the new system of account, the surveying officer will raise, record, and return the charge against the trader, as at present, except that the returns will be made in a more condensed, and, at the same time, in a more perspicuous form. The collector, so long as his office is continued, will, on improved forms, make returns of the payments received in discharge of duties. The cash book and ledger to be kept by each collector, to be on an improved plan, and in accordance with double entry. The returns to the chief office of both charge and discharge, not to be there copied into registers or abstracts as at present, but to be preserved (after examination) in guard books, for reference by the bookkeeper in framing his journal; which it may be found convenient to do by first dissecting certain of them in three accounts current books. When the charge is ascertained, each distinct head of duty will be debited to 'consolidated duties.' Malt, for example, will be made Dr. to 'consolidated duties' for the aggregate of duty charged in the round; and when money is received on account of malt duty, then 'cash' will be debited to 'malt,' and 'malt' will have credit for the sum received. At the end of the year the balance of malt account will be a deficient credit; consisting of arrears, either of duty lost by the failure of the party accountable, or of duty not in course of payment by the maltster. The two items of 'lost arrears' and 'duty not due,' will be passed, the first, to the debit of 'consolidated duties,' and the second, to the account of 'malt' for the ensuing year. The balance of 'consolidated duties' will be the gross amount of duty, of every kind, collected within the year. A separate drawback account for each article being raised, the annual aggregate of each will, at the end of the year, be written off to the debit of consolidated duties account. Auctions and licences to be treated in the same way as duties; that is, by subdividing and keeping them distinct in the first instance, but condensing them by a general account, in the manner above mentioned, at the close of the year.

The plan, thus briefly described, has nevertheless been well considered in all its bearings, as the specimens in the Appendix will, it is hoped, evince some proof; and it is satisfactory to state, that several gentlemen in the department, to whom those specimens have been separately shown, have expressed opinions favourable to their practicability and beneficial tendency.

It is impossible to decide, without actual experiment, precisely how many books this system altogether will require; but it is morally certain that a tenth part, at most, of the number now in use will suffice, and that of the Schedule attached to this Report, more than six hundred books may be put out of office.

This Report may be pronounced to be any thing but well founded, and the recommendations it contains to be dangerous in the extreme, by parties interested in the perpetuity of offices therein represented as worse than useless; or by others who, wedded to an old system upon which they have always looked with an eye of veneration, cannot comprehend how a stranger should be competent to point out in it defects, which to their partial view are imperceptible. Men of the world, however, are aware that the stranger is the best critic; and also, to use a common but true expression, how impossible it is to condemn a man to his satisfaction: but beyond these general arguments I have the satisfaction to possess (and the power to produce, if the opportunity be afforded me,) the evidence of gentlemen belonging to the Excise establishment, who, being disinterested, are the more competent to give an opinion, which is positively in favour of all my observations.

The Commission may rest assured, that however operose, obscure, and unsatisfactory the general routine of the business is, the defects must all originate in the fountain heads, and the investigation of the business of the Board, of the secretary's office, and of the correspondent's office, is the sure course to arrive at a just estimate of the management of this department.

I have the honour to be,
Gentlemen,
Your most obedient servant,
P. H. ABBOTT.

Brunswick Square, December 31, 1833.

309

APPENDIX TO MR. ABBOTT'S REPORT.

Document, No. 1.

ORDER OF THE BOARD.

22d November, 1826.

Surveying General Examiners to confer with the Accountant, and report whether the different licences for beer, spirits, and wine usually taken out by publicans might not be embodied in one form, comprehending all of them, with great convenience to the officer and trader, and without danger to the Revenue, and whether there is any objection to the publican's tobacco licence expiring at the same period with the above mentioned licences, and being embodied with them.

Honourable Sirs,

In obedience to your Honours' Order, we beg leave to state that the licences granted to publicans are very numerous; some of whom require only one licence, others require two, three, four, and five, according to the number of commodities they sell, namely, for brewing; for selling beer and cider; for selling spirits, wine, mead, and sweets; and tobacco; all of which licences expire on the 10th October, except tobacco: the licences have recently been revised by the solicitor, and a separate one is now granted for each of the above commodities; the embodying of the different licences in one, as far as regards practice, may, we think, be effected; yet we are not prepared to say it may not lead to irregularities; however, as it is a measure that will interfere with legal regulations, we humbly submit whether the Solicitor may not report his observations on the subject.

William Baker,
William Hetherington,
Thomas Betts, } Surveying General Examiners.
Thomas S. Stephenson, Inspector of Licences.

30th November, 1826.

I submit the licence accountant report, step by step, what is done by the party applying for those licences, and by the officers in granting them, annexing all the documents, and state what time and labour might be saved.

T. W. CARR,
Solicitor.

6th December, 1826.

Honourable Sirs,

Agreeable to your Honour's orders to report on the annexed papers, I beg leave to state that the magistrate's certificate being the first step in licensing public houses, a certificate is obtained by the publican, signed by two magistrates, and produced by the publican at this office, and if the house is rated under fifty pounds, the receipt for the assessed taxes last paid is required, and on it is charged the amount of duty for the spirit licence; on the right hand corner of his former spirit licence is the number in which his account stands in the licence register: by this number a pay paper is made out, which is a transcript from the register, having been previously prepared, is taken by the accountant, together with the requisite licences, and delivered to the assistant, who fills up the blanks, and delivers the pay paper to the trader, and the licences to the accountant; the pay paper is taken to the receiver, who receives the money, signs, and delivers it to the comptroller, who enters the name and the respective sums paid in the cash book, signs, and delivers it to the trader; the pay paper thus completed, is returned to the accountant, who having examined and signed the licences, delivers them to the trader; he then enters the money paid in the cash book, date of payment, indent number of each licence, and the same particulars also, to the credit of the trader in the register.

I submit it is my opinion that licences according to the present mode, having additional assistance at the heaviest pressure of general pay, and the clerks' registering and indenting the pay paper of each day in the afternoon, are granted with as much dispatch as can be calculated upon, without liability to error, as an instance has rarely occurred of a trader being sent away without his licences, if he came before three o'clock, and provided with the proper documents.

The time saved by the proposed alteration would be very little to the accountant; with regard to the assistant it would be more so, as a considerable less number of licences would be required to be prepared, and the extra assistance for a short period might possibly be saved; but then, I think, that the arrears of indenting would be greater, and, consequently, require a longer period

Observations.

The whole of this formula is continued to the present time.

If the different licences now taken out by publicans, as beer, spirits, wine, and tobacco, were embodied in one form, the additional assistance spoken of may be discontinued, as such assistance is a considerable annual expense, every person in the licence department being paid extra, at the rate of eighty pounds per annum, for a certain period.

The labour saved will be as follows: in one licence should be described the different commodities sold by the publican, according to his entry, instead of a separate licence for each commodity as at present; the time saved will amount to this: four persons would be served in the space now

of extra attendance before the whole is got up; besides which, I find by experience that, except on the heavy days, on which the number of publicans' licences granted may be 550 to 800, the assistants can fill up the licences as at present granted as quick as the accountants can refer to the registers, deliver the licences to be filled up, enter the names and amount of duty paid in the cash book.

I am also of opinion, that by the blanks being filled up in one licence for the several duties which the trader may retail, may not only occasion a liability to error in the clerk on filling up, (when every exertion is made for dispatch,) but also throw a temptation in the way of an unprincipled trader to alter or insert a duty which has not been paid.

Of the propriety of making the same licence also include that of a victualler brewer, if he brews his own beer for sale, as the brewers' licences are now framed, requires the quantity of beer brewed to be inserted, and which together with the spirit dealer's licence is also required, if the publican serves other dealers, I am very doubtful if it would be practicable, or even safe, to admit so many articles in one licence.

There is another circumstance which I feel it my duty to state. On the right hand corner of each licence there is a number inserted by which the trader's name is found in the register, as before alluded to, and without which a considerable time would be occupied in tracing it out.

It is a practice with the magistrates on the general licensing day to keep the nearly expired excise beer licence, delivering to the publican only the new certificate. If, then, only one licence should be granted to the publican, and the magistrates keep this licence, the new certificate not having the above mentioned number on it, it will take a considerable time to find out the trader's name in the register, and very much impede the granting of the new licence, especially in all public houses where there has been any change of occupier during the year.

Many publicans, after having taken out their beer and spirit licences, come on another day, and take out a wine licence; in this case, should the duties be consolidated in one licence, he must have another for the wine only. With regard to the tobacco licence being by an alteration in the law made to expire on the 10th of October, at the same time as his other licences, I am of opinion that it would save both time and trouble in this office, and to the trader, as he would only have to come to the office once in the year, instead of twice, as he is now obliged to do, and I am not aware of a single objection that can be urged against it.

T. S. STEPHENSON,
23d December, 1826. Inspector of Licences.

occupied in preparing four licences for one person. As to the arrears of indenting, it is a mere farce: there is already a quadruple entry of the licences issued to a trader before he takes his departure from the hall—where then is the utility of the fifth record?

The accountant will have considerably less to do, consequently, more time to examine the filling up of a single licence; besides, a single form would be adopted to meet every practice and occurrence of the day.

The brewer's licence may be excluded altogether. The embodied licences may consist of beer, spirits, wine, and tobacco, the general articles of consumption among publicans.

The wholesale spirit licence may be separate.

Of course, a new form of licence would be in use; also new registers, to meet the alterations: the paragraph is of no importance.

Such was the practice in 1826; it is now reversed, the magistrates are by law obliged to call for the certificate of the expiring year, instead of the beer licence, before the publican receives his renewed certificate, the magistrate preserving the expired one. This objection of the inspection is therefore got over.

This circumstance occurs in about fifty instances out of 4500 publicans in London, in the course of a year; an endorsement on the licence will answer every purpose: as endorsements are allowed at present in many instances there cannot be an objection to an endorsement in the above trifling cases, when brewers' and maltsters' licences are endorsed in a tenfold number.

I submit to the Board whether the above Report of the Inspector of Licences does not give very satisfactory reasons for continuing the separation of licences as they are at present framed.

I am not aware of any objection to the alteration of the time for the expiration of the publicans' tobacco licence.

T. W. CARR,
28th December, 1826. Solicitor.

MEMORANDUM.

In the months of July and October a general renewal of licences takes place; it occasions for a few days a little bustle, but it is of no moment, and it should never have been made a subject of the Board's interference.

At the above periods a considerable annual expense is incurred in the employment of additional officers to fill up the blanks in the licences. The Treasury have repeatedly, (as I am informed,) objected to the quarterly incidental charges sent from this office, as it contains, in every quarterly list, an almost repetition of names for payment, on account of extra duty. This extra duty business is a mere farce: on the appearance of some press of work, an application is instanter made to the Board, and the result generally is, the particular clerks are ordered upon extra duty at an increase at the rate of 80*l.* per annum, for the whole time the pressure of business continues, while in other departments some clerks could be found to assist without any detriment to the course of their stated duties.

The only check upon an expenditure like the above, would be to appoint an inspector over the house department; for him to examine into the state of the different offices, to report whether the attendance of the clerks was regular, whether the duty assigned to each was properly executed, whether the establishment was sufficient or more than sufficient for the business it had to transact, and to transfer them as occasion required.

Document, No. 2.

General Licence—Abstract of Collection. Quarter ending

| | Annual Licences. | | |

DOCUMENT, No. 3, *continued.*

I think it will thus appear that no objection can reasonably exist to assimilating the mode of account to meet the *country* business of England, Ireland, and Scotland; and that, therefore, the only books of the English specimens (thirty-two in number) necessary for this purpose will be No. 1, "Ledger of Country Prosecutions before Magistrates," (to include prosecutions for conditional fines;) No. 5, "Exchequer Fines' Book," to include all cases of goods seized and returned for condemnation in the Exchequer.

I do not think the country business of England and Scotland requires any thing further than the above-named two books, which are framed to embrace every matter contained in the thirteen vouchers, or returns made to the fine office for England.

With respect to what is called the "town business," it appears to be conducted on principles entirely different from the country part; and the fine accountant seems to execute both the duties of the officer by whom the charge is *raised*, and the accountant by whom the account is subsequently *examined* and *checked*. I cannot discover any objection to the London business being conducted on the same system as a country collection; as to fines, they are precisely the same; and regarding sales, although there is no officer called a collector, the receiver general clearly acts as a collector in this respect, by attending all sales held by the warehousekeeper, and receiving the deposits, and subsequently the amount, of such sales.

All the articles seized being, it is presumed, previously on record in one or other of the two registries already described, it would not be necessary to establish even one additional book for this purpose, the original sale sheet returned to the fine accountant being alone sufficient for his check. The sales of London and Dublin are in every respect the same; but I have never made any distinction between Dublin and any country collection.

The summary court, composed of three or more members of the Board, forms a distinct jurisdiction, differing from Ireland and Scotland, and would require a registry of the proceedings in that court.

It is therefore submitted that the three books, with appropriate headings, and General Abstract Book of all Receipts and Payments relating to fines and forfeitures, under their proper headings, will be amply sufficient for every purpose, and supersede the use of *thirty books* in the English fine office.

In the Scotch department there appears to be six books, as follows, viz.

Specimens, No.	2.	Registry of Frauds.
,,	6.	Registry of Exchequer Cases.
,,	7.	Registry of Conditional Fines.
,,	16.	Entry of Vouchers and Accounts Current.
,,	17.	Record of Exchequer Seizures brought to Account.
,,	18.	,, Fines ,,

This system approaches nearer to the Irish than that of England, but may, with the best effect, be reduced to the specimens, No. 2, 6, and 7, (the necessary alterations being made in the headings,) with a general abstract of all receipts and payments as already described.

From the vast detail of the fine and forfeiture accounts, all repetitions or transfers should be carefully avoided, as likely to embarrass and confuse; and, besides, it must be apparent that the original registry must be the best document, as containing a clear and perfect account of each transaction.

The general order of January last (of which you received a copy) was framed for the purpose of assimilation; but I do not find that it has been acted upon in the English office, and but partially in that of Scotland, although the draft was approved of and signed by the gentlemen at the head of the fine offices.

I have the honour to be, Sir, your obedient, humble servant,

W. STEELE,
Accountant for Fines, &c. Ireland.

13 *December*, 1833.

In answer to another request, the following paper was received from Mr. Steele:—

"I beg leave to state generally, that upon inquiry it will be found, that in October, 1823, frauds to a vast extent having been discovered in the office for controlling still-hunting services, it was abolished, and the duty placed in my hands, at which time the business was enveloped in fraud and confusion, a large police force employed, and also numerous military detachments; at this period illicit distillation prevailed to a great extent; the rewards paid to officers (exclusive of police) amounted to upwards of 40,000*l.* a-year, subsistence and rewards to military to upwards of 10,000*l.*, and the expense of the police exceeding 25,000*l.* By pursuing an undeviating system of strict controul over the officers employed on this service, and keeping the police judiciously and effectively employed, distillation had, in 1828, fallen off so very much as to justify my recommending the calling in of all the military parties, and leaving the business solely in the hands of the police; and with such success was that measure attended, that, at the close of 1829, I had the satisfaction of showing a saving in expense of above 30,000*l.* a-year during my management; and that the system (which the presiding Commissioner declared had reached the *highest* state of *perfection*) had worked so well, that distillation was reduced to the lowest state ever known, and every expectation entertained that in a few months the police force might be *reduced* one-half, merely requiring a preventive patrol to keep distillation in check. In the beginning of the year 1830, the Excise establishment was removed from Dublin to London, and the duties connected with the management of the police undertaken by a Committee of the Board, (nominally,) but in reality by one of the assistant secretaries. The effect was a total revolution of system, the prevalence of illicit distillation every where (and nearly without check or control) to an extent never before known, the police force *doubled*, and the Revenue affected in various ways not much short of half a million.

"The Lords of the Treasury, in their minute, dated 13th March, 1832, state as follows, viz. 'That, from the satisfactory manner in which Mr. Steele had executed these duties, and from the considerable local knowledge and experience which has been acquired by Mr. Steele in the conduct of the service in question, that it must still be in Mr. Steele's power to render valuable assistance to the Committee of the Board who have undertaken the business;' yet from that hour to the present (whatever the importance of the information, or my willingness to communicate) not a single question has ever been asked, (*for obvious reasons,*) nor have I been allowed the information absolutely requisite to enable me to carry on my official duties."

DOCUMENT, No. 4.

RETURN of DUTIES CHARGED in LONDON.

London, Third District, First Round, from , to , 1833.

Traders' Names.	BRICKS AND TILES.														GLASS.										MALT.		Officers' Names.
	Common.		Large.		Polished.		Extra Polished.		Pan and Ridge.		Small Paving.		Large Paving.		Plate.		Flint.		Spread.		Crown.		Green.				
	Quantity.	Duty at per 1000, £0 5 10	Quantity.	Duty at per 1000, £0 10 0	Quantity.	Duty at per 1000, £0 12 10	Quantity.	Duty at £	Quantity.	Duty at per 1000, £0 12 10	Quantity.	Duty at per 100, £0 2 5	Quantity.	Duty at per 100, £0 4 10	Quantity.	Duty at per Cwt. £3 0 0	Quantity.	Duty at per 100 lbs. £1 0 0	Quantity.	Duty at per Cwt. £1 10 0	Quantity.	Duty at per Cwt. £3 13 6	Quantity.	Duty at per Cwt. £0 7 0	Quantity.	Duty at per Bush. £0 2 7	We, whose names are underwritten, do certify to the truth of the respective charges.

Traders' Names.	PAPER.								STAINED PAPER.		SOAP.				SPIRITS.		STARCH.		STONE BOTTLES.		SWEETS and MEAD.		VINEGAR.		Officers' Names.
	Paper.				Millboard.				Pasteboard.																
	1st Class.		2nd Class.		1st Class.		2nd Class.		1st Class.		2nd Class.				Hard.		Soft.										
	Quantity.	Duty at per lb. 3d.	Quantity.	Duty at per lb. 1½d.	Quantity.	Duty at per Cwt. £1 8 0	Quantity.	Duty at per Cwt. £1 1 0	Quantity.	Duty at per Cwt. £1 8 0	Quantity.	Duty at per Cwt. £0 14 0	Quantity.	Duty at per yard. 1½d.	Quantity.	Duty at per lb. 1½d.	Quantity.	Duty at per lb. 1d.	Quantity.	Duty per Gall. 7s. 6d.	Quantity.	Duty per lb. 3½d.	Quantity.	Duty per Cwt. 5s.	Quantity.	Duty per Gall. 6d.	Quantity.	Duty per Gall. 2d.	We, whose names are underwritten, do certify to the truth of the respective charges.

Document, No. 5.

Nailseaheath District, First Round, from January to February, 1834.

Return of Duties Charged in the Country.

Divisions and Rides.	AUCTIONS.										BRICKS AND TILES.												Officers' Names.
	Land, Houses, &c.		Chattels.		Colonial Produce.		Wool.		Arrears.		Common Bricks.		Large Bricks.		Polished Bricks.		Extra Polished Bricks.		Pan and Ridge Tiles.		Small Paving Tiles.		Large Paving Tiles.		Arrears.		
	Value.	Duty at per £. 7d.	Value.	Duty at per £. £0 1 0	Value.	Duty at ½ per cent.	Value.	Duty at per £. 2d.	Brought forward.	Carried forward.	Quantity.	Duty at per 1000, £0 5 10	Quantity.	Duty at per 1000, £0 10 0	Quantity.	Duty at per 1000, £0 12 10	Quantity.	Duty at	Quantity.	Duty at per 1000, £0 12 10	Quantity.	Duty at per 100, £0 2 5	Quantity.	Duty at per 100, £0 4 10	Brought forward.	Carried forward.	We, whose names are underwritten, do certify to the truth of the respective charges.

Divisions and Rides.	GLASS.										HOPS.				MALT.				SPIRITS.				Officers' Names.
	Plate.		Flint.		Spread.		Crown.		Green.	Arrears.	Hops.		Arrears.		Malt.		Arrears.		Spirits.		Arrears.		
	Quantity.	Duty at per Cwt. £5 0 0	Quantity.	Duty at per 100 lbs £1 0 0	Quantity.	Duty at per Cwt. £1 10 0	Quantity.	Duty at per Cwt. £3 13 6	Quantity.	Duty at per Cwt. £0 7 0	Brought forward.	Carried forward.	Quantity.	Duty at per lb. 2d.	Brought forward.	Carried forward.	Quantity.	Duty at per Bush. £0 2 7	Brought forward.	Carried forward.	Quantity.	Duty at per Gallon. £0 7 6	Brought forward.	Carried forward.	We, whose names are underwritten, do certify to the truth of the respective charges.

DOCUMENT, No. 5, *continued.*

Divisions and Rides.	PAPER.														STARCH.				STONE BOTTLES.				Officers' Names.
	Paper.				Millboard.				Pasteboard.				Stained Paper.	Arrears.			Arrears.				Arrears.		
	Quantity.	Duty at per lb. 3*d.*	Quantity.	Duty at per lb. 1½*d.*	Quantity.	Duty at per Cwt. £1 8 0	Quantity.	Duty at per Cwt. £1 1 0	Quantity.	Duty at per Cwt. £1 8 0	Quantity.	Duty at per Cwt. £0 14 0	Quantity.	Duty at per Yard. 1½*d.*	Brought forward.	Carried forward.	Quantity.	Duty at per lb. 3½*d.*	Brought forward.	Carried forward.	Quantity.	Duty at per Cwt. £0 5 0	Brought forward.	Carried forward.	We, whose names are underwritten, do certify to the truth of the respective charges.

Divisions and Rides.	SOAP.						SWEETS AND MEAD.				VINEGAR.												Officers' Names.
	Hard.		Soft.		Arrears.			Arrears.				Arrears.											
	Quantity.	Duty at per lb. 1½*d.*	Quantity.	Duty at per lb. 1*d.*	Brought forward.	Carried forward.	Quantity.	Duty at per Gall. 6*d.*	Brought forward.	Carried forward.	Quantity.	Duty at per Gall. 2*d.*	Brought forward.	Carried forward.									We, whose names are underwritten, do certify to the truth of the respective charges.

ARREARS left OUTSTANDING at the close of Round, ending , 1833.

Divisions and Rides.	Traders' Names.	Auctions.	Bricks and Tiles.	Glass.	Hops.	Malt.	Paper.	Soap.	Spirits.	Starch.	Stone Bottles.	Sweets and Mead.	Vinegar.	Officers' Names.
														We, whose names are underwritten, do certify to the truth of the respective arrears.

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DOCUMENT, No. 6.—RETURN of DUTIES on LICENCES in the COUNTRY.—Nailseaheath District, First Round, from January to February.

General.

Brewers' Licences ending 10th October.

Licenses for a whole Year.

Divisions and Rides.	Table Beer Brewers. Not exceeding 20 Barrels. at £0 10 0	Common Brewers of Strong Beer. Not exceeding 20 Barrels. at £0 10 0	Do. 50 " at £1 0 0	Do. 100 " at £1 10 0	Exceeding 100 " at £2 0 0	Beginners. at £0 10 0	Retail Brewers of Strong Beer. at £5 5 0
Bristol, 1st Division							
" 2d "							
" 1 Ride							
" 5 "							
" 7 "							
Wrington, 1st Division							
" 2d "							
Total Weekly Charge							

Quarterly Licences.

Divisions and Rides.	Table Beer Brewers. Not exceeding 20 Barrels. at £0 10 0	Common Brewers of Strong Beer. Not exceeding 20 Barrels. at £0 10 0	Do. 50 " at £1 0 0	Do. 100 " at £1 10 0	Exceeding 100 " at £2 0 0	Beginners. at £0 10 0	Retail Brewers of Strong Beer. at £5 5 0
Bristol, 1st Division							
" 2d "							
" 1 Ride							
" 5 "							
" 7 "							
Wrington, 1st Division							
" 2d "							
Total Weekly Charge							

Whole Year.

Divisions and Rides.	Distillers. No. of Licences Ending 10 Oct. at £10.	Rectifiers. No. of Licences Ending 5 July. at £10.
Bristol, 1st Division		
" 2d "		
" 1 Ride		
" 5 "		
" 7 "		
Wrington, 1st Division		
" 2d "		
Total Weekly Charge		

Quarterly.

Divisions and Rides.	Distillers. No. of Licences Ending 10 Oct. at £10.	Rectifiers. No. of Licences Ending 5 July. at £10.
Bristol, 1st Division		
" 2d "		
" 1 Ride		
" 5 "		
" 7 "		
Wrington, 1st Division		
" 2d "		
Total Weekly Charge		

Maltster's Licences, ending 5th July.

Licences for a whole Year.

Divisions and Rides.	Maltsters or Makers of Malt. Not exceeding 50 Quarters. at £0 7 6	Do. 100 " at £0 15 0	Do. 150 " at £1 2 6	Do. 200 " at £1 10 0	Do. 250 " at £1 17 6	Do. 300 " at £2 5 0	Do. 350 " at £2 12 6	Do. 400 " at £3 0 0	Do. 450 " at £3 7 6	Do. 500 " at £3 15 0	Do. 550 " at £4 2 6	Exceeding 550 " at £4 10 0	Beginners. at £0 7 6
Bristol, 1st Division													
" 2d "													
" 1 Ride													
" 5 "													
" 7 "													
Wrington, 1st Division													
" 2d "													
Total Weekly Charge													

Quarterly Licences.

Divisions and Rides.	Maltsters or Makers of Malt. Not exceeding 50 Quarters. at £0 7 6	Do. 100 " at £0 15 0	Do. 150 " at £1 2 6	Do. 200 " at £1 10 0	Do. 250 " at £1 17 6	Do. 300 " at £2 5 0	Do. 350 " at £2 12 6	Do. 400 " at £3 0 0	Do. 450 " at £3 7 6	Do. 500 " at £3 15 0	Do. 550 " at £4 2 6	Exceeding 550 " at £4 10 0	Beginners. at £0 7 6
Bristol, 1st Division													
" 2d "													
" 1 Ride													
" 5 "													
" 7 "													
Wrington, 1st Division													
" 2d "													
Total Weekly Charge													

General Licences.

Licences for a whole Year.

Divisions and Rides.	Brandy &c. Dealers. at £10 0 0	Makers of Sweets. at £2 2 0	Makers of Vinegar. at £5 0 0	Makers of Soap. at £4 0 0	Makers of Paper. at £4 0 0	Stainers of Paper. at £4 0 0	Makers of Starch. at £5 0 0	Makers of Glass. at £30 0 0
Bristol, 1st Division								
" 2d "								
" 1 Ride								
" 5 "								
" 7 "								
Wrington, 1st Division								
" 2d "								
Total Weekly Charge								

General Licences ending 5th July.

Quarterly Licences.

Divisions and Rides.	Brandy &c. Dealers. at £10 0 0	Makers of Sweets. at £2 2 0	Makers of Vinegar. at £5 0 0	Makers of Soap. at £4 0 0	Makers of Paper. at £4 0 0	Stainers of Paper. at £4 0 0	Makers of Starch. at £5 0 0	Makers of Glass. at £30 0 0	Amount of Duty.
Bristol, 1st Division									
" 2d "									
" 1 Ride									
" 5 "									
" 7 "									
Wrington, 1st Division									
" 2d "									
Total Weekly Charge									

Auctions ending 5th July.

Divisions and Rides.	No. of Licences. at £5 0 0 Whole.	Quarterly.	Amount of Duty.
Bristol, 1st Division			
" 2d "			
" 1 Ride			
" 5 "			
" 7 "			
Wrington, 1st Division			
" 2d "			
Total Weekly Charge			

Tobacco Licences, ending 5th July.

Licences for a whole Year.

Divisions and Rides.	Dealers. at £0 5 0	Manufacturers. Not exceeding 20,000 lbs. at £5 0 0	Do. 40,000 " at £10 0 0	Do. 60,000 " at £15 0 0	Do. 80,000 " at £20 0 0	Do. 100,000 " at £25 0 0	Exceeding 100,000 " at £30 0 0	Beginners. at £5 0 0	Amount of Duty.
Bristol, 1st Division									
" 2d "									
" 1 Ride									
" 5 "									
" 7 "									
Wrington, 1st Division									
" 2d "									
Total Weekly Charge									

Quarterly Licences.

Divisions and Rides.	Dealers. at £0 5 0 at	at	at	Manufacturers. Not exceeding 20,000 lbs. at £5 0 0	Do. 40,000 " at £10 0 0	Do. 60,000 " at £15 0 0	Do. 80,000 " at £20 0 0	Do. 100,000 " at £25 0 0	Exceeding 100,000 " at £30 0 0	Beginners. at £5 0 0	Amount of Duty.
Bristol, 1st Division											
" 2d "											
" 1 Ride											
" 5 "											
" 7 "											
Wrington, 1st Division											
" 2d "											
Total Weekly Charge											

Dealers in Tea, Coffee, Cocoa Nuts, Chocolate, and Pepper.

Divisions and Rides.	No. of Licences. at £0 11 0 Whole Year.	Quarterly.	Amount of Duty.
Bristol, 1st Division			
" 2d "			
" 1 Ride			
" 5 "			
" 7 "			
Wrington, 1st Division			
" 2d "			
Total Weekly Charge			

Beer and Cider Licences.

Divisions and Rides.	Publicans' Beer Licences. at £1 1 0 Whole Year.	Quarterly.	at £3 3 0 Whole Year.	Quarterly.	Dealers in Strong Beer. at £3 3 0 Whole Year.	Quarterly.	Retail Beer and Cider. 1 W. 4, c. at £3 3 0 Beer.	at £1 1 0 Cider.	Amount of Duty.
Bristol, 1st Division									
" 2d "									
" 1 Ride									
" 5 "									
" 7 "									
Wrington, 1st Division									
" 2d "									
Total Weekly Charge									

Packet Boats.

Divisions and Rides.	No. of Licences. at £1 0 0	Amount of Duty.
Bristol, 1st Division		
" 2d "		
" 1 Ride		
" 5 "		
" 7 "		
Wrington, 1st Division		
" 2d "		
Total Weekly Charge		

Spirits and Wine.

Licences to Retail for a whole Year.

Divisions and Rides.	Spirits. at £2 2s.	at £4 4s.	at £6 6s.	at £7 7s.	at £8 8s.	at £9 9s.	at £10 10s.	Wines. at £10.	at £4 4s.	at £2 2s.	Sweets. at £1 1s.	at £1 1s.
Bristol, 1st Division												
" 2d "												
" 1 Ride												
" 5 "												
" 7 "												
Wrington, 1st Division												
" 2d "												
Total Weekly Charge												

Quarterly Licences.

Divisions and Rides.	Spirits. at £2 2s.	at £4 4s.	at £6 6s.	at £7 7s.	at £8 8s.	at £9 9s.	at £10 10s.	Wines. at £10.	at £4 4s.	at £2 2s.	Sweets. at £1 1s.	at £1 1s.
Bristol, 1st Division												
" 2d "												
" 1 Ride												
" 5 "												
" 7 "												
Wrington, 1st Division												
" 2d "												
Total Weekly Charge												

Amount of Duty.

Divisions and Rides.	Spirits.	Wine.
Bristol, 1st Division		
" 2d "		
" 1 Ride		
" 5 "		
" 7 "		
Wrington, 1st Division		
" 2d "		
Total Weekly Charge		

Abstract.

Generals		
Auctions		
Tobacco		
Tea and Coffee		
Packet Boats		
Beer and Cider		
Spirits		
Wine		

We, whose Names are underwritten, do certify to the truth of our respective returns.

General Licences.

Licences for a whole Year.

Divisions and Rides.	Brandy Dealers. at £10 0 0	Makers of Made Wines. at £2 2 0	Makers of Vinegar. at £5 0 0	Makers of Soap. at £4 0 0	Makers of Paper. at £4 0 0	Stainers of Paper. at £4 0 0	Makers of Starch. at £5 0 0	Makers of Glass. at £20 0 0
Bristol, 1st Division								
" 2d "								
" 1 Ride								
" 5 "								
" 7 "								
Wrington, 1st Division								
" 2d "								
Total Weekly Charge								

Document, No. 7.

Return of Cash Received.

Nailseaheath District, First Round, from January to February.

Duties.

Divisions and Rides.	AUCTIONS.				BRICKS.				TILES.			GLASS.					HOPS.	OFFICERS' NAMES.
	Lands, Houses, &c.	Chattels.	Colonial Produce.	Wool.	Common Bricks.	Large Bricks.	Polished Bricks.	Extra Polished.	Pan and Ridge Tiles.	Small Paving Tiles.	Large Paving Tiles.	Plate.	Flint.	Spread.	Crown.	Green.		
	Duty at per £. 7d.	Duty at per £. £0 1 0	Duty at per Cent. £0 10 0	Duty at per £. 2d.	Duty at per 1000. £0 5 10	Duty at per 1000. £0 10 0	Duty at per 1000. £0 12 10	Duty at	Duty at per 1000. £0 12 10	Duty at per 100. £0 2 5	Duty at per 100. £0 4 10	Duty at per Cwt. £3 0 0	Duty at per 100lbs. £1 0 0	Duty at per Cwt. £1 10 0	Duty at per Cwt. £3 13 6	Duty at per Cwt. £0 7 0	Duty at per lb. 2d.	We, whose Names are underwritten, do certify to the truth of the respective Returns.

Divisions and Rides.	LICENCES.	MALT.	SPIRITS.	PAPER.				STAINED PAPER.	STARCH.	STONE BOTTLES.	SOAP.		SWEETS.	VINEGAR.	Total Duties.	
				Paper.		Millboard.		Pasteboard.				Hard.	Soft.			
		Duty at per Bush. £0 2 7	Duty at per Gall. £0 7 6	Duty at per lb. 3d.	Duty at per lb. 1½d.	Duty at per Cwt. £1 8 0	Duty at per Cwt. £1 1 0	Duty at per Cwt. £1 8 0	Duty at per Cwt. £0 14 0	Duty at per Yard. 1½d.	Duty at per lb. 3½d.	Duty at per Cwt. £0 5 0	Duty at per lb. 1½d.	Duty at per lb. 1d.	Duty at per Gall. 6d.	Duty at per Gall. 2d.		Auctions. Bricks. Glass. Hops. Licences. Malt. Spirits. Paper. Starch. Stone Bottles. Soap. Sweets. Vinegar.

Other than Duties.

From whom Received.	Bills on the Receiver General.	Law Costs Recovered.	King's Share of Fines.	Locks.	Warehouse Rent.	Deductions from Salaries.	Export Fees.	Produce of Old Stores	Incidentals.	Produce of Sales, Fines, and Seizures.						Total other than Duties.	
																	Bills of Exchange. Law Costs. King's Share of Fines. Locks. Warehouse Rent. Deductions from Salaries Export Fees. Produce of Old Stores. Incidentals. Sales, Fines, and Seizures.

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Document, No. 8.

Return of Cash Disbursed in the Country.

Nailseaheath District, First Round, from January to February .

DRAWBACKS AND ALLOWANCES.

Names.	EXPORTS. Bricks and Tiles.	Glass.	Paper;			Amount of Drawbacks	SOAP. Wool. Hard at 1½d. per lb.	Wool. Soft at 1d. per lb.	Silk. Hard at 1½ per lb.	Silk. Soft at 1d. per lb.	Flax or Cotton. Hard at 1½d. per lb.	Flax or Cotton. Soft at 1d. per lb.	Linen. Hard at 1½d. per lb.	Linen. Soft at 1d. per lb.	STARCH consumed in the manufacturing of Flax or Cotton at 3d. per lb.	STARCH consumed in the manufacturing of Linen at 3½d. per lb.	Amount of Allowance.	Officers' Signatures.	Payment to Inspectors of Corn Returns. Names.	Payment to Inspectors of Corn Returns. Amount.
																		We, whose Names are underwritten, do certify to the truth of the respective Returns.		

SALARIES.

Officers' Names.	Employed Officers. Division and Rides.	Salaries.	Periodical 1822 Augmentation.	Gross Salaries.	Deduction from Salaries.	Officiators. From	To	Supernumeraries.	Expectants.	Dropt Officers or Assistants.	Established Officers doing extra Duty.	Occasional Officiators.	Day Pay to Tidesmen.	Allowances. Superannuation.	Old Charity Officers.	Salt Officers.	Late Coffee Roasters.	Officers on the Irish Establishment paid in this District. Salaries.	Superannuations.	Pensions.

Names.	INCIDENTAL CHARGES. Division and Rides.	Coals and Candles.	Rent of Offices, Rates, Taxes, and Tithes.	White Lead, Oil, and Ink.	Packing Thread.	Postages and Messengers.	Buildings and Repairs, &c.	Carriage of Books and Parcels.	Turnpikes and Ferries.	Removal of Country Officers.	Other Bills.	LAW CHARGES. Expenses in obtaining Extents.	Allowance to Crown Prisoners.	Affidavits and Stamps.	Sheriffs' Poundage.	Witnesses detained.	Cash Advanced on Prosecutions. Date of Board Order.	Amount.	Allowances per Treasury Warrant.	Justices' Warrant.

Names of Payees.	Payments on account of Sales.	Fines.	Seizures.
Drawbacks			
Allowances			
Inspector of Corn Payments			
Salaries			
Augmentation			
OFFICIATORS.			
Supernumeraries			
Expectants			
Dropt Officers			
Established Officers			
Occasional Officiators			
Day Pay to Tidesmen			
Superannuation			
ALLOWANCES.			
Old Charity Officers			
Salt Officers			
Late Coffee Roasters			
OFFICERS On the Irish Establishment paid in this District.			
Salaries			
Superannuation			
Pensions to Widows			
INCIDENTAL CHARGES.			
Coals and Candles			
Rent of Offices, Rates, Taxes, and Tithes			
White Lead, Oil, and Ink			
Packing Thread			
Postages and Messengers			
Buildings, and Repairs of Buildings			
Carriage of Books and Parcels			
Turnpikes and Ferries			
Removal of Country Officers			
Other Bills			
LAW CHARGES.			
Expenses in obtaining Extents			
Allowance to Crown Prisoners			
Affidavits and Stamps			
Sheriff's Poundage			
Witnesses detained			
ALLOWANCES per			
Treasury Warrants			
Justices' Warrants			
Payments on account of Sales, Fines, and Seizures			

DOCUMENT, No. 9.

ACCOUNT CURRENT of CASH.—Nailsealheath District, First Round, from January to February.

Dr. Per Contra *Cr.*

To Balance due by me, brought from last Account current				By Balance due to me, brought from my last Account current			
To Amount of Duties collected, as per Account, No. 4				By Cash disbursed, as per Account, No. 5			
To Amount of other than Duties, as per ditto, No. 4				By Cash advanced to , by Board Order upon Excise Prosecutions			
				By Remittances—			
				Date. / Drawers. / Upon whom Drawn. / To whom Payable. / Amount.			
				By Balance to next Account, consisting of Rests by Board Order* . . . . Advances for Excise Prosecutions . . . . Amount in hand			

* NOTE.—When the money so advanced is either recovered, or by Board Order written off to the credit of the Collector, then such sum must be included in the Account, No. 8, of Cash disbursed.

DOCUMENT, No. 10.

Dr. John Rhodes, Brickmaker. *Cr.*

Date of Charge.	Round.	BRICKS. Common Bricks. Quantity.	BRICKS. Common Bricks. Duty at per 1000, £0 5 10	BRICKS. Large Bricks. Quantity.	BRICKS. Large Bricks. Duty at per 1000, £0 10 0	BRICKS. Polished Bricks. Quantity.	BRICKS. Polished Bricks. Duty at per 1000, £0 12 10	BRICKS. Extra Polished. Quantity.	BRICKS. Extra Polished. Duty at	TILES. Pan and Ridge Tiles. Quantity.	TILES. Pan and Ridge Tiles. Duty at per 1000,	TILES. Small Paving Tiles. Quantity.	TILES. Small Paving Tiles. Duty at per 100,	TILES. Large Paving Tiles. Quantity.	TILES. Large Paving Tiles. Duty at per 100,	Total.	Date of Payment.	Round.	BRICKS. Quantity. Common Bricks.	BRICKS. Quantity. Large Bricks.	BRICKS. Quantity. Polished Bricks.	BRICKS. Quantity. Extra Polished.	TILES. Quantity. Pan and Ridge Tiles.	TILES. Quantity. Small Paving Tiles.	TILES. Quantity. Large Paving Tiles.	Total.
	1 2 3 4 5 6 7 8																									

Dr. William Farren, Maltster. *Cr.*

Date of Charge.	Round.	Quantity.	Duty at per Bush. £0 2 7	Date of Payment.	Round.	Quantity.	
	1 2 3 4 5 6 7 8						

DOCUMENT

JOHN

Dr.

	Rates of Duty.	£.	s.	d.	1st Round.	2d Round.	3d Round.	4th Round.	5th Round.	6th Round.	7th Round.	8th Round.
To Balance due by him, brought from last Account												
To Duties—												
Auctions, Lands, &c.	per Cent.	2	18	4								
Chattles, &c.	,,	5	0	0								
Colonial Produce	,,	0	10	0								
Wool	,,	0	16	8								
Bricks . Common	per 1,000	0	5	10								
Large	,,	0	10	0								
Polished	,,	0	12	10								
Extra Polished												
Tiles . Pan and Ridge	per 1,000	0	12	10								
Small Paving	per 100	0	2	5								
Large Paving	,,	0	4	10								
Glass . Plate	per Cwt.	3	0	0								
Flint	per 100 lbs.	1	0	0								
Spread	per Cwt.	1	10	0								
Crown	,,	3	13	6								
Green	,,	0	7	0								
Hops	per lb.	0	0	2								
Malt	per Bushel	0	2	7								
Paper, 1st Class	per lb.	0	0	3								
2d ,,	,,	0	0	1½								
Millboard, 1st Class	per Cwt.	1	8	0								
,, 2d ,,	,,	1	1	0								
Pasteboard, 1st ,,	,,	1	8	0								
,, 2d ,,	,,	0	14	0								
Stained	per square Yard	0	0	1½								
Soap, Hard	per lb.	0	0	1½								
Soft	,,	0	0	1								
Spirits, British	per Gal.	0	7	6								
Starch	per lb.	0	0	3¼								
Stone Bottles	per Cwt.	0	5	0								
Sweets and Mead	per Gal.	0	0	6								
Vinegar	,,	0	0	2								
Other than Duties—												
Deduction from Salaries												
Export Fees												
Old Stores												
Bills on the Receiver General												
Law Costs												
King's share of Fines												
Locks												
Warehouse Rent												
Produce of Sales, Fines and Seizures												
Incidentals												

No. 11.

NIGHTINGALE. *Cr.*

	1st Round.	2d Round.	3d Round.	4th Round.	5th Round.	6th Round.	7th Round.	8th Round.
By Balance due to him, brought from my last Account								
By Drawbacks on								
Bricks and Tiles								
Glass								
Hops								
Malt								
Paper								
Soap								
Spirits								
Starch								
Stone Bottles								
Sweets and Mead								
Vinegar								
By Allowances on								
Soap								
Starch								
By Salaries—								
Employed Officers								
Periodical Augmentation								
By Officiators—								
Supernumeraries								
Expectants								
Dropt Officers								
Established Officers								
Occasional Officiators								
Day Pay								
By Superannuation—								
Superannuation								
By Allowance—								
Old Charity Officers								
Late Salt Officers								
,, Coffee Roasters								
By Officers on the Irish Establishment, paid in this District—								
Salaries								
Superannuation								
Pensions to Widows and Children								
Compensation								
By Incidental Charges—								
Allowance to Officers on the Border								
Coals and Candles								
Rent of Offices, Rates, Taxes and Tithes								
White Lead, Oil and Hop, Ink								
Tradesmen's Bills								
Buildings and Repairs of Buildings								
Packing Paper and Thread								
Postage and Messengers								
Carriage of Parcels								
Turnpike and Ferries								
Removal of Country Officers								
Horse Hire								
Salary as an Incident								
By Law Charges—								
Expense in obtaining Extents								
Affidavits and Stamps								
Allowance to Crown Prisoners								
Sheriff's Poundage								
Witnesses detained								
Cash advanced upon Prosecutions								
By Allowances per Treasury Warrants								
Justices' Warrants								
By Payments To Inspectors of Corn Return								
To Officers and others, on account of Sales, Fines and Seizures								
By Balance to next Account								

Document, No. 12.

Duties Charged, 1st Round.

Name of Trader.	BRICKS.								TILES.						GLASS.										MALT.		SOAP.				SPIRITS.		STARCH.	
	Common Bricks.		Large Bricks.		Polished Bricks.		Extra Polished.		Pan and Ridge Tiles.		Small Paving Tiles.		Large Paving Tiles.		Plate.		Flint.		Spread.		Crown.		Green.				Hard.		Soft.					
	Quantity.	Duty, per 1000, 5s. 10d.	Quantity.	Duty, per 1000, 10s.	Quantity.	Duty, per 1000, 12s. 10d.	Quantity.	Duty, per	Quantity.	Duty, per 1000, 12s. 10d.	Quantity.	Duty, per 100, 2s. 5d.	Quantity.	Duty, per 100, 4s. 10d.	Quantity.	Duty, £3.	Quantity.	Duty, per 100 lbs.	Quantity.	Duty, per Cwt. £1 10s.	Quantity.	Duty, per Cwt. £3.13s6d	Quantity.	Duty, perCwt. 7s.	Quantity.	Duty, perBush. 2s. 7d.	Quantity.	Duty, per lb. 1½d.	Quantity.	Duty, per lb. 1d.	Quantity.	Duty, per Gall. 7s. 6d.	Quantity.	Duty, per lb. 3¼d.

Document, No. 13.

Duties Charged, 1st Round.

Collections.	AUCTIONS.										BRICKS.								TILES.								MALT.			
	Land, Houses, &c.		Chattels.		Colonial Produce.		Wool.		Arrears.		Common Bricks.		Large Bricks.		Polished Bricks.		Extra Polished.		Pan and Ridge Tiles.		Small Paving Tiles.		Large Paving Tiles.		Arrears.				Arrears.	
	Value.	Duty, per £. 7d.	Value.	Duty, per £. 1s.	Value.	Duty, per Cent 10s.	Value.	Duty, per £. 2d.	Brought forward.	Carried forward.	Quantity.	Duty, per 1000, 5s. 10d.	Quantity.	Duty, per 1000, 12s. 10d.	Quantity.	Duty, per 1000, 12s. 10d.	Quantity.	Duty, per	Quantity.	Duty, per 1000, 12s. 10d.	Quantity.	Duty, per 100, 2s. 5d.	Quantity.	Duty, per 100, 4s. 10d.	Brought forward.	Carried forward.	Quantity.	Duty, perBush. 2s. 7d.	Brought forward.	Carried forward.
Barum																														
Bath																														
Bedford																														
Bristol																														

Note.—A similar Abstract will be required of Duties received.

DISBURSEMENTS, 1st Round.

Collections.	DRAWBACKS.											ALLOWANCES.		SALARIES.		OFFICIATORS.						Superannuation.	ALLOWANCES.			Officers on the Irish Establishment.		
	Bricks and Tiles.	Glass.	Hops.	Malt.	Paper.	Soap.	Spirits.	Starch.	Stone Bottles.	Sweets and Mead.	Vinegar.	Soap.	Starch.	Employed Officers.	Periodical Augmentations.	Supernumeraries.	Expectants.	Dropt Officers.	Established Officers.	Occasional Officiators.	Day Pay.		Charity Officers.	Late Salt Officers.	Late Coffee Roasters.	Salaries.	Pensions to Widows and Children.	
Barum																												
Bath																												
Bedford																												
Bristol																												

Document, No. 14.

Collector's Cash Book. (Hertford.)

Dr. Collector. Ware, 22d October, 1833. Sixth and Seventh Rounds. *Cr.*

	1st Division.	2d Division.	3d Division.	Ride.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Bricks	. . .	. . .	. . .	140 18 4	140 18 4
Malt	4,310 11 0	4,706 8 11	5,473 8 9	2,354 19 4	16,845 8 0
,, Hertford, 1st Division	. . .	. . .	455 11 5	. . .	455 11 5
,, ,, 2d ,,	. . .	. . .	177 14 8	. . .	177 14 8
,, Enfield, 2d Ride	. . .	133 0 10	. . .	. . .	133 0 10
6th Round	4,310 11 0	4,839 9 9	6,106 14 10	2,495 17 8	17,752 13 3
Auction Duty	45 6 10	. . .	. . .	. . .	45 6 10
Retail Beer Licences, 1st Wil. 4.	. . .	. . .	. . .	8 8 0	8 8 0
Publicans' Beer	14 14 0	13 13 0	8 8 0	30 9 0	67 4 0
,, Spirits	47 5 0	39 18 0	16 16 0	71 8 0	175 7 0
,, Wine	2 2 0	6 6 0	. . .	10 10 0	18 18 0
General Licences	6 0 0	6 0 0	2 0 0	5 10 0	19 10 0
7th Round	115 7 10	65 17 0	27 4 0	126 5 0	334 13 10
6th Round	4,310 11 0	4,839 9 9	6,106 14 10	2,495 17 8	17,752 13 3
Total	4,425 18 10	4,905 6 9	6,133 18 10	2,622 2 8	18,087 7 1
			Brought forward		2,586 6 4½
				£	20,673 13 5½

	£. s. d.	£. s. d.
Salaries—		
James Smith	25 0 0	
Richard Williams	13 17 6	
Andrew Taylor	12 10 0	
Richard Crow	12 10 0	
Benjamin Gouldthorpe	12 10 0	
Superannuations—		
Thomas Tucker, from 6th July last to 10th inst. inclusive	20 0 0	
		96 7 6
Chelsea Pensioners	951 9 7	
Greenwich. ditto	12 10 0	
Navy Widows' Pension	17 10 0	
Navy Allotments	1 16 0	
Superannuations from Dock Yards	2 10 0	
Advanced to J. Matthias, on account of Superannuation	80 0 0	
Deduction from Salaries	1 14 9¼	
Cash in hand	19,509 15 7¼	
Carried forward £		20,577 5 11½
£	. . .	20,673 13 5½

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Document, No. 15.

HERTFORD COLLECTION.

LEDGER _____ WARE, First Division.

Ware.

Samuel Adams, Maltster.

Round.	Charged.			Received.			Arrears.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
6	12	10	7						
7	652	3	3						
8	2,520	16	4						
1	2,354	11	7	12	10	7	5,527	11	2
2	2,261	6	5	652	3	3	7,136	14	4
3	1,784	6	2	2,520	16	4	6,400	4	2
4	157	16	10	2,354	11	7	4,203	9	5
5	.	.	.	2,261	6	5	1,942	3	0
6	85	10	2	1,784	6	2	243	7	0
7	1,226	3	7						
8									

Amounts containing the whole of the Maltsters in the Division.

Round.	Charged.			Received.			Arrears.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
6	12	10	7						
7	2,255	7	7						
8	6,514	2	8						
1	6,589	19	1	12	10	7	15,359	9	4
2	6,505	19	11	2,255	7	7	19,610	1	8
3	5,473	8	9	6,514	2	8	18,569	7	9
4	1,445	15	3	6,589	19	1	13,425	3	11
5	385	16	5	6,505	19	11	7,305	0	5
6	259	9	11	5,473	8	9	2,091	1	7
7	3,674	8	1						
8									

WARE RIDE.

Ware Common.

Caleb Hatch, Brickmaker.

Round.	Charged.			Received.			Arrears.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
8	8	9	2						
1	.		.	8	9	2			
2									
3	84	16	6	.	.	.	84	16	6
4	93	18	4	84	16	6	93	18	4
5	102	8	4	93	18	4	102	8	4
6	105	12	6	102	8	4	105	12	6
7	4	3	5½						
8									

Document, No. 15, *continued.*

HATFIELD DIVISION.

Hatfield.

Thomas Creswick, Paper and Pasteboard Maker.

Round.	Charged.			Received.			Arrears.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
8	414	8	3						
1	389	13	9	414	8	3	389	13	9
2	344	19	0	389	13	9	344	19	0
3	427	5	3	344	19	0	427	5	3
4	345	12	6	427	5	3	345	12	6
5	444	17	0	345	12	6	444	17	0
6	408	17	0	444	17	0	408	17	0
7	376	13	3						
8									

BROMLEY, First Division.

Bromley.

John Currie & Co., Distillers.

Weeks.	Charged.			Received.			Arrears.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
52	8,299	10	0				8,299	10	0
1				8,299	10	0			
2	8,428	17	6				8,428	17	6
3				8,428	17	6			
4	8,561	12	6				8,561	12	6
5				8,561	12	6			
6	8,535	15	0				8,535	15	0
7				8,535	15	0			
8	8,579	5	0				8,579	5	0
9				8,579	5	0			
10	8,647	10	0				8,647	10	0
11				8,647	10	0			
12	8,538	0	0				8,538	0	0
13				8,538	0	0			
14	8,519	5	0				8,519	5	0
15				8,519	5	0			

Dr. DOCUMENT No. 16.—EXCISE OFFICE. DAILY STATEMENT OF CASH. Monday, 9th December, 1833. *Cr.*

	£. s. d.	£. s. d.	House. £. s. d.	Bank. £. s. d.	Exchequer. £. s. d.
To Balance brought forward			10,000 0 0	70,567 4 11	3,600,000 0 0
To sundry Duties for					
Auctions		50 0 0			
Bricks		50 0 0			
Distillery		500 0 0			
Glass		100 0 0			
Malt		800 0 0			
Paper		50 0 0			
Pasteboard		50 0 0			
Scaleboard		50 0 0			
Stained Paper		50 0 0			
Soap		500 0 0			
Starch		100 0 0			
Stone Bottles		50 0 0			
Sweets		50 0 0			
Vinegar		100 0 0			
London Port Duty		900 0 0			
To Licences for			3,400 0 0		
General Licences	5 0 0				
Auction Licences	5 0 0				
Tobacco Licences	0 5 0				
Tea and Coffee Licences	0 11 0				
Packet Boat Licences	1 0 0				
Beer and Cider Licences	3 3 0				
Spirit Licences	10 10 0				
Wine Licences	10 0 0				
To Miscellaneous Receipts for		35 9 0			
House Rent Nil			2,894 9 0		
Warehouse Rent		50 0 0			
Export Fees		130 0 0			
Sales		2,440 0 0			
Fines		134 0 0			
Locks		5 0 0			
Old Stores		100 0 0			
Incidentals Nil					
To Treasurer of the Navy for Cash on account of Tickets paid		6,800 0 0			
To Paymaster General ditto		7,400 0 0			
To Chelsea Hospital ditto		1,850 0 0			
To East India Company ditto		2,050 0 0			
			18,100 0 0		
To Tax on Salaries for Amount stopt ex-Salaries per contra			0 14 6		
To Bills receivable—					
For sundry Bills received by the Bank of England, as per their Pass Book and the Diary				105,000 0 0	
To House Cash—					
Paid per Contra to the Bank of England				20,000 0 0	
			34,395 3 6	195,567 4 11	3,600,000 0 0
To Balance			8,750 3 6	195,567 4 11	3,600,000 0 0
To Bank of England—					
For Cash transferred therefrom this day					195,000 0 0
			8,750 3 6	195,567 4 11	3,795,000 0 0

	£. s. d.	£. s. d.	House. £. s. d.	Bank. £. s. d.	Exchequer. £. s. d.
By Debentures on					
Bricks	20 0 0				
Beer	30 0 0				
Hops	5 0 0				
Glass	100 0 0				
Paper	30 0 0				
Starch	10 0 0				
Soap	400 0 0				
Stone Bottles	5 0 0				
		600 0 0			
By Tradesmens' Bills Nil					
Office and Chamber Rent		20 0 0			
Taxes Nil					
Postages ,,					
Carriage of Parcels ,,					
Incidents ,,					
Exchequer Fees ,,					
Sales ,,					
Rewards ,,					
Advances on Prosecutions ,,					
			620 0 0		
Pensions		3,000 0 0			
Salaries Nil					
Advance on Salaries		10 0 0			
Salaries to Scotch Officers Nil					
Advance on ditto		3 0 0			
Salaries to Irish Officers Nil					
Advance on ditto		2 0 0			
Superannuations Nil					
Advance on ditto ,,					
Dropt Officers Salaries ,,					
Advance on ditto ,,					
Ditto on Irish Superannuations ,,					
Salt Officers		5 0 0			
Coffee Roasters		5 0 0			
Corn Inspectors Nil					
			3,025 0 0		
By Bills payable—					
For the Draft of Thomas Weston, Collector for Manchester			2,000 0 0		
By Bank of England—					
For Amount paid in			20,000 0 0		
By Balance			8,750 3 6	195,567 4 11	3,600,000 0 0
			34,395 3 6	195,567 4 11	3,600,000 0 0
Let the sum of One Hundred and Ninety-five Thousand Pounds be forthwith paid into the Exchequer. X. Y. Z., Commissioner.					
By Cash paid into the Exchequer				195,000 0 0	
By Balance carried forward to Tuesday, 10th December			8,750 3 6	567 4 11	3,795,000 0 0
			8,750 3 6	195,567 4 11	3,795,000 0 0

NOTE.—The North Britain Receipt is not specially provided for in this Account, as it is difficult to find a reason why, so far as the Receiver-General is concerned, the Receipt for England and Scotland should be kept distinct. At the Exchequer, the North Britain Receipts are always paid in gross to one particular Teller.

Document, No. 17.

Excise Office, London.—Subsidiary Cash Receipt Book, No. 1.—1st December, 1833.

No. to refer to component parts of Cash.	Name of Payer.	Auction.	Bricks.	Distillery.	Glass.	Malt.	Paper.	Pasteboard.	Scaleboard.	Stained Paper.	Soap.	Starch.	Stone Bottles.	Sweets.	Vinegar.	London Port Duty.	
	Daniel S. Baker	50 0 0	50 0 0	500 0 0	100 0 0	800 0 0	50 0 0	50 0 0	50 0 0	50 0 0	500 0 0	100 0 0	50 0 0	50 0 0	100 0 0	900 0 0	
	Thomas Rhodes																
	Smith and Co.																
	Pellatt and Co.																
	William Stevens																
	Hayward and Co.																
	Thomas Wilson																
	John Keane																
	John Cale																
	Benjamin Hawes																
	Charles Walker																
	Peter Wills																
	William Walker																
	Beaufoy and Co.																
	Joseph Shee																
		50 0 0	50 0 0	500 0 0	100 0 0	800 0 0	50 0 0	50 0 0	50 0 0	50 0 0	500 0 0	100 0 0	50 0 0	50 0 0	100 0 0	900 0 0	

Document, No. 18.

Excise Office, London.—Subsidiary Cash Receipt Book, No. 2.—1st December, 1833.

No. to refer to component parts of Cash.	Payer's Name.	Licences. General.	Licences. Auction.	Licences. Tobacco.	Licences. Tea and Coffee.	Licences. Packet Boat.	Licences. Beer and Cider.	Licences. Spirits.	Licences. Wine.	House Rent.	Warehouse Rent.	Export Fees.	Sales.	Fines.	Locks.	Old Stores.	Incidentals.	
	Sarah Ing	5 0 0	5 0 0	0 5 0	0 11 0	1 0 0	3 3 0	10 10 0	10 0 0	Nil	50 0 0	130 0 0	2,440 0 0	134 0 0	5 0 0	100 0 0	Nil	
	Daniel Baker																	
	Robert Jones																	
	Richard Wray																	
	Brocklebank and Co.																	
	John Cooper																	
	William Droop																	
	Samuel Williams																	
	William Smithers, St. Catherine's																	
	John Groves																	
	Charles Saunders																	
	Joseph Davies																	
	John Deane																	
	George Tayler																	
		5 0 0	5 0 0	0 5 0	0 11 0	1 0 0	3 3 0	10 10 0	10 0 0	Nil	50 0 0	130 0 0	2,440 0 0	134 0 0	5 0 0	100 0 0	Nil	

321

Document, No. 19.

Excise Office, London.—Subsidiary Cash Payment Book, No. 1.—1st December, 1833.

No. of Board Order.	Name of Payee.	Debentures. Bricks.	Beer.	Hops.	Glass.	Paper.	Starch.	Soap.	Stone Bottles.	Tradesmen's Bills.	Office and Chamber Rent.	Taxes.	Postages.	Carriage of Parcels.	Incidentals.	Exchequer Fees.	Sales.	Rewards.	Advances on Prosecutions.
	Henry Rhodes	20 0 0	30 0 0	5 0 0	100 0 0	30 0 0	10 0 0	400 0 0	5 0 0		20 0 0								
	Charles Barclay																		
	John Pointer																		
	William Pellatt and Co.																		
	John Magnay																		
	William Stevens																		
	Benjamin Hawes																		
	Richard Jones																		
	John Deane, No. 27, St. Mary Axe																		
		20 0 0	30 0 0	5 0 0	100 0 0	30 0 0	10 0 0	400 0 0	5 0 0	Nil	20 0 0	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Document, No. 20.

Excise Office, London.—Subsidiary Cash Payment Book, No. 2.—1st December, 1833.

No. of Board Order.	Name of Payee.	Pensions.	Salaries.	Advance on Salaries.	Salaries to Scotch Officers.	Advance on Salaries to Scotch Officers.	Salaries to Irish Officers.	Advance on Salaries to Irish Officers.	Superannuations.	Advance on Superannuations.	Dropt Officers' Salaries.	Advance on Dropt Officers' Salaries.	Advance on Irish Superannuations.	Salt Officers.	Coffee Roasters.	Corn Inspectors.	
	Duke of Grafton	2,250 0 0															
	Moiety of Lord Bath's Pension	750 0 0		10 0 0		3 0 0		2 0 0						5 0 0	5 0 0		
	John Thomas																
	Michael McMurdoch																
	Dennis Murphy																
	John Kent																
	Charles Roberts																
		3,000 0 0	Nil	10 0 0	Nil	3 0 0	Nil	2 0 0	Nil	Nil	Nil	Nil	Nil	5 0 0	5 0 0	Nil	

329

Document No. 21.

SCHEDULE OF BOOKS IN USE IN THE EXCISE OFFICE, BROAD STREET, WHEN INSPECTED BY MR. ABBOTT.

A RETURN of each and every Book kept in the following branches of the Excise Department; distinguishing each by its title; describing the purpose for which it is kept; the branch and particular office of that branch in which it is kept.

ACCOUNTANT'S BRANCH.—ENGLAND.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
1.	Cash book	Showing the amount of country and London cash received each day by the receiver general, and thereby checking the weekly statement thereof made up in that department. Also for general reference.
2.	Treasury, &c. order book	Entry of all orders for accounts and returns required to be furnished to Parliament and the Treasury by the accountant's branch.
3.	Report book	Containing copies of all reports made to the Board of Excise by the first general accountant.
4.	Distribution	Stating twice in each week the receipts of and payments made thereout by the receiver general, under their several heads, and ascertaining the amount available to the Exchequer.
5.	Salary book	Recording the name and amount paid to each person under the head of salaries in London, as a check upon the amount claimed as such by the receiver general in each distribution.
6.	Superannuation and compensation allowances, incidents, salaries to dropt officers, &c.	Recording the name and amount paid under the several heads here specified, for a purpose similar to the foregoing.
7.	Check book	Keeping an account of the total amount payable in London each quarter for salaries and superannuation allowances, and writing off such sums as are claimed from time to time in the distribution.
8.	Incident and advance book	Keeping an account of the total sums claimed as incidents, and likewise recording all advances of salaries, superannuation allowances, &c.
9.	Comparative account of articles charged with duty	Making up each quarter, and at the earliest possible period after the close thereof, from returns made by the several collectors, an account of the quantities of exciseable articles charged with duty within the last year in England, Scotland, and Ireland respectively, and in the United Kingdom, and comparing the same with those charged in each of the three preceding years, as well as with the average of those years.
10.	Malt spirits account book	Showing the number of gallons of spirits made from malt only in Scotland and Ireland in each round, and the amount of allowances paid thereon; also, the number of bushels of malt required by law to be used in the manufacture of such spirits, the number actually used, and the number deficient of the legal proportion. For the purpose of facilitating accounts.
11.	Spirits warehoused account book	Balance accounts of the spirits warehoused in Scotland and Ireland previous to payment of duty; showing for each round the number of gallons of spirits brought from each preceding round, the quantity since warehoused, and the quantity imported, which form the charge; on the other side of the account, the number of gallons delivered for home consumption, and exported, the deficiencies in warehouse, quantity sent to other warehouses, and number of gallons remaining in warehouse at the termination of the round, distinguishing in every case the malt from the grain spirits. For the purpose of facilitating the completion of accounts required by Parliament, &c.
12.	Spirits distilled account book	Showing an account for each round of the number of gallons of spirits distilled in Scotland and Ireland, warehoused from the still, and charged with duty; also, the quantity taken out of warehouse on payment of duty, and the total number of gallons charged with duty, with the amount thereof, distinguishing malt from grain spirits. For the purpose of facilitating accounts.
13.	Cash account	Forming a detailed annual statement of the receipts by the receiver general, and payments made thereout by him, thereby embracing the whole particulars for the year as set forth in the several distributions, and also an abstract thereof, showing the total sums paid under each head. This, with the addition of the sums advanced to officers for Revenue purposes, and monies resting in the hands of the solicitor and others, to be expended in Revenue services, forms an annual balance account; a copy of which is eventually made, and after being sworn to by the Commissioners, is finally delivered to the auditor.
14.	Quarterly gross amounts	An account of the gross amount of the several duties charged in each quarter. For the purpose of facilitating accounts.
15.	Exports and allowances	A quarterly and annual account, for England, of the quantity of each article exported, with the rate and amount of drawback; also, the amount of allowances paid on each article. For the purpose of facilitating accounts.
16.	Exports and allowances	Similar to the above, for Scotland and Ireland.
17.	Malt used in brewing and distilling	A quarterly and annual account of the quantities of malt used in brewing and distilling in each collection in England, Scotland, and Ireland. For the purpose of furnishing the account thereof.
18.	Register of absence	Containing an account of the absence of the several persons at the chief office, pursuant to directions from the Right Honourable the Lords Commissioners of his Majesty's Treasury.
19.	Gross receipt account (England)	Entry of the gross amount of duty received weekly upon each article by each collector, and also the amount of duty received in London, with quarterly and annual abstracts thereof. An account is made out from these materials, which is transmitted to the Treasury every Monday, of the gross receipt of the several duties for each week, quarter, and year, showing the increase or decrease upon each article as compared with the corresponding periods of the preceding year.
20.	Gross receipt account (Scotland & Ireland)	Similar to the above, for Scotland and Ireland.
21.	Abstract of Distribution	Arranging therein, and bringing to a total, quarterly and annually, under their respective heads, the receipts and disbursements of the receiver general; also, showing an account of the advances made to officers for Revenue purposes, and of money rested in the hands of the solicitor and others, to be expended in Revenue services. This book is also requisite to form the annual balance statement of the receipts, payments, and transfers of the Revenue, as set forth in the Commissioners' cash accounts, and likewise to assist in the formation of the finance accounts.
22.	Distribution order book	Entry of all special orders for payments out of the Revenue in London, as a record of the authority for their allowance.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
23.	Register of Exchequer prosecutions (with an index)	Registry and book of reference for each quarter's law disbursements, showing the expenses on each cause prosecuted in the Court of Exchequer, the name of the party or parties, and the nature of the offence; also, the state of each prosecution during the course of proceedings, and the event thereof when concluded, with the amount and distribution of the penalty that may be recovered. Also, to check the several collectors as to the amount of arrears recovered by sheriffs under extents, and paid over to them; and to show the charges on all bonds, conveyances, &c. of which it forms a brief record.
24.	Register of the assistant solicitors' bills (with an index)	For similar purposes to the above, with regard to criminal prosecutions, hearings before magistrates, informations, &c.
25.	Exchequer writ book	Register and book of reference for the costs of writs of condemnation, the number of each writ, the term when issued, the appraised value of the goods condemned, and the time when sold and brought to account.
26.	Licence book	Registry of the number of licences granted to each class of traders in Scotland and Ireland, in each quarter, with the rate of licence, and the amount of duty thereon. As a book of reference, and for the purpose of furnishing accounts with expedition and correctness.
27.	Excess and deficiency book	Entry of returns made by the several collectors immediately after the close of each quarter, showing the amount of duty charged on each article, with the excess or deficiency thereof when compared with the corresponding quarter of former year. These returns are made for the purpose of furnishing the Board with the earliest possible information of the state and prospects of the Revenue, upon which subject the observations of the collectors and supervisors as to the cause of any excess or deficiency of duty, are also included.
28.	View book	Entry of the collectors' weekly petty accounts, showing the weekly receipts, remittances, and balances of the several collectors while on the round, as a check upon the immediate operations of the collectors.
29.	Book of quantities (England)	For furnishing expeditiously and correctly all accounts required of the quantities of exciseable articles charged with duty, and the rates and amounts thereof, and also a book of reference for all information of that nature.
30.	Book of quantities (Scotland and Ireland)	Similar to the above, for Scotland and Ireland.
31.	Gross receipt book	Entry of the weekly statement for England, Scotland, and Ireland, as made out from the gross receipt accounts before mentioned. This book is intended for the information of the Board, before whom it is laid every Monday morning.
32.	Consolidated duties—General account	Exhibiting an annual general statement of the net cash transferred from the country collections to the consolidated account, and also the receipt of the several duties in London within the year. Likewise for showing the several payments out of the country receipt for charges of management, &c., and the total payments into the Exchequer, the whole forming the yearly general statement, a copy of which is delivered to the auditor.
33.	Malt—Ditto	Exhibiting an annual general statement of the duty, *viz.* the arrears brought forward and charge within the year; also, the amount of net cash transferred to the consolidated account, repayments out of the duty for drawbacks, &c., and arrears transferred to succeeding year. A copy of such statement is delivered annually to the auditor.
34.	British spirits—Ditto	As above described.
35.	Hops—Ditto	
36.	Sweets—Ditto	
37.	Vinegar—Ditto	
38.	General cash account	Abstracting the gross receipt of the London duties by the receiver general, and the net remittances from the several collectors; the amount of which, after deducting the London disbursements, forms the Exchequer payment.
39.	Report and letter book	Entering copies of all reports made to the Board by the second general accountant, and of all letters written by him upon official subjects.
40.	Consolidated duties—Particular abstract (1st part)	Entry of the consolidated duties account current; consisting of the total charge of net cash brought from the duty accounts in each round, the amount of remittances and of disbursements, under the respective heads, and at the end of the year to balance and agree each collector's account, a copy of which is made out and forwarded to them for their affidavit and signature; such documents, when returned to the accountant, being finally delivered to the auditor. This book contains the above particulars for the several collections from Barnstaple to Hereford.
41.	Consolidated duties—Abstract of collectors' accounts	Summary of each collector's yearly account made up as above stated; the total of which, with the addition of the receipts for the London duties forms the ground work of the general account. This book, it is to be observed, is kept jointly by the three accountants for consolidated duties, each entering therein the statements for the respective collections apportioned to him.
42.	Consolidated duties cash book (1st part)	Entry of the cash transmitted by the collectors, and brought to account by the receiver general, as a check upon the amount claimed by the collector as remittance. For the collections from Barnstaple to Hereford.
43.	Establishment book (1st part)	Containing the number of officers established in each collection, the annual salary payable to each; also, the superannuation allowances, sitting allowances, late salt officers' allowances, salaries to corn inspectors, and rent of offices in the country, for the purpose of checking the payments made by the collectors under each of these heads. For the collections from Barnstaple to Hereford.
44.	Letter book (1st part)	Entering copies of letters sent to the collectors and supervisors respecting errors that may be discovered in the accounts current; and of all correspondence relating to the management of the business of the consolidated duties. For the collections from Barnstaple to Hereford.
45.	Consolidated duties—Particular abstract (2d part)	See statements of these books for 1st part. These books contain the collections from Hertford to Rochester.
46.	Abstract of collectors' accounts (ditto)	
47.	Cash book (ditto)	
48.	Establishment book (ditto)	
49.	Letter book (ditto)	
50.	Consolidated duties—Particular abstract (3d part)	See statements of these books for 1st part. These books contain the collections from Salisbury to York.
51.	Abstract of collectors' accounts (ditto)	
52.	Cash book (ditto)	
53.	Establishment book (ditto)	
54.	Letter book (ditto)	
55.	Quarterly account of miscellaneous cash	Collecting the miscellaneous cash paid into the Revenue which is not applicable to any particular duty, but necessary to be thus collected to make up the total receipts of the year.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
56.	Consolidated duties—General abstract	Entry of the collectors' accounts current for the consolidated duties for the purpose of showing the total net cash brought from the several duty accounts and the amount of remittances and expenditure under the various heads of charges of management and incidental payments. The rounds are abstracted at the end of the book to furnish quarterly and annual accounts. This book is also necessary to furnish the charges of collection and other payments in the country for the finance account.
57.	Consolidated duties—Certificate book	Entry daily of all sums received on account of bills transmitted by the several collectors, and brought to account by the receiver general; also, of the monies received on account of duties at the chief office. Twice in each week the daily receipts are brought together, and form the accountant's charge against the receiver general in the distribution. The entries in this book are posted from thence into the cash book to the credit of the respective collectors.
58.	Deductions from salaries—Particular and general abstract	Entry of the collectors' accounts of receipts and remittances as deductions from salaries. These accounts are collected together half-yearly in the general abstract.
59.	Certificate book	Entry of all sums brought to account under this head.
60.	Cash book	Entry from certificate book of each remittance to the credit of the respective collectors.
61.	Malt—Particular abstract	Entry of the collectors' accounts current every round, preparatory to an annual statement thereof for each collection; showing the amount of duty charged, received, and in arrear; also, the net cash transferred to the consolidated account, and the amount of repayments for drawbacks, &c. A copy of the annual statement is forwarded to each collector for signature, which document, when returned to the accountant, is afterwards delivered to the auditor.
62.	Malt—General abstract	Abstract of the above, for the purpose of rendering quarterly and annual returns.
63.	Malt—Abstract of collectors' accounts	Containing a general statement of the annual accounts of each collector; the total of which forms the materials for the general account of the duty.
64.	Hops—Particular abstract	As before described for malt duty.
65.	General ditto	
66.	Abstract of collectors' accounts	
67.	British Spirits—Particular abstract	Ditto.
68.	General ditto	
69.	Abstract of collectors' accounts	
70.	Sweets—Particular abstract	Ditto.
71.	General ditto	
72.	Abstract of collectors' accounts	
73.	Vinegar—Particular abstract	Ditto.
74.	General ditto	
75.	Abstract of collectors' accounts	
76.	Schedule	Showing the repayments, on account of exports and allowances, made from the respective duties kept by the accountant, made out annually for the auditor.
77.	Quarterly account book	Containing copies of the quarterly and annual accounts of the amount of the respective duties kept by the accountant.
78.	Export book	Making up a quarterly and annual account of the goods exported, and amount of drawback thereon, for the respective duties kept by the accountant.
79.	Malt—Arrear book	To abstract the insolvent arrears of malt duty, and to show the steps taken for their recovery, as well as the sums received on account.
80.	Letter book	As before described.
81.	Malt Journal (1st part)	Entry of the officer's charge, vouchers containing the quantity charged with duty, and the amount of duty, calculated at the proper rate, for the purpose of checking the charge raised against each collector with whose account current it is compared every round. Also to furnish quarterly and annual accounts of quantities charged with duty.
82.	Receiving book	Entry of the number of vouchers and accounts received from each district and collection, to enable the accountant to sign storekeepers' advice letters, which are his vouchers for the proper delivery of the parcels.
83.	Malt Journal (2d part)	As above described.
84.	Hops—Journal	
85.	British spirits—Journal	
86.	Letter book	As before described.
87.	Bricks—General Account	As before described for malt duty.
88.	Glass Ditto	Ditto.
89.	Paper Ditto	
90.	Soap Ditto	
91.	Starch Ditto	
92.	Stone bottles Ditto	
93.	Tea Ditto	
94.	Weekly incident book	Examination and entry of the several sums paid by the receiver general as petty incidents, stating the name, nature of the payment, and sum paid in each case. The above particulars are agreed weekly with the receiver and comptroller.
95.	Soap—Particular abstract	As described before for malt duty.
96.	Abstract of collectors' accounts	
97.	Starch—Particular abstract	Ditto.
98.	General ditto	
99.	Abstract of collectors' accounts	
100.	Stone Bottles—Particular Abstract	Ditto.
101.	General ditto	
102.	Abstract of collectors' accounts	
103.	Schedule	As before described.
104.	Bricks—Particular abstract	As before described for malt duty. * This book also contains the quantities exported.
105.	General ditto*	
106.	Abstract of collectors' accounts	
107.	Glass—Particular abstract	As before described for malt duty. * This book also contains the quantities exported.
108.	General ditto*	
109.	Abstract of collectors' accounts	
110.	Paper—Particular abstract	As before described for malt duty. * This book also contains the quantities exported.
111.	General ditto*	
112.	Abstract of collectors' accounts	

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
113.	Locks—Particular Abstract	As before described for malt duty.
114.	General ditto	
115.	Cash book	
116.	Quarterly account book	Ditto.
117.	Soap—General abstract	Ditto.
	Journal	
118.	Abstract of soap exported and consumed	Making up a quarterly and annual account of the quantities of soap exported, and amount of drawback thereon; and also, of the quantities on which allowance is paid for soap consumed in manufactures.
119.	Register of soap allowances	Registry of the quantities of soap on which allowance is claimed by each London manufacturer of silk, woollens, &c.
120.	Soap bond register	Entry of the name and situation of manufactory of every silk dyer in London claiming allowances on soap, and the date of his entry into the requisite bond.
121.	Quarterly account book	As before described.
122.	Starch—Journal	As before described for malt duty.
123.	Stone Bottles—Journal	Ditto.
124, 125, 126.	Brick—Journal (in three parts)	Ditto.
127.	Glass—Journal	Ditto.
128.	Receiving book	Ditto.
129.	Tea—Journal	Ditto.
130.	Ledger	Entry of the amount of duty charged in each quarter upon the East India Company.
131.	Gross receipt account (1st part)	Entry for a moiety of the collections of the gross receipt each round, distinguishing the several duties.
132.	Ditto (2d part)	As above described for the remaining collections.
133.	Particular abstract	As before described for malt duty.
134.	General ditto	Ditto.
135.	London journal	Entry of amounts charged on ships' stores, &c.
136.	Quarterly account book	As before described.
137.	Auctions—General account	As before described for malt duty.
138.	Bond register	Entry of the name and residence of each auctioneer, and the date of his licence; also, of the amount of penalty of bond and date thereof, with the name, residence, and profession of the securities.
139.	Report book	As before described.
140.	Order book	Entry of Treasury and Board's orders relative to the auction duties.
141.	Abstract of overcharges	Entry of returns of duty as overcharges under the authority of Treasury warrants.
142.	Journal	As before described for malt duty.
143.	Quarterly account book	Ditto.
144.	Country licence register	Entry from the sale registers each round of the name, residence, and date of all licences granted to auctioneers in the country.
145.	Particular abstract	As before described for malt duty.
146.	General ditto	Ditto.
147.	Stock account	Entry of collectors' quarterly accounts of the quantities of wine, spirits, tea, and tobacco in the stocks of dealers; and also, of the quantities brought into stock, and quantity exported.
148.	Auction notice register	Entry of notices received from auctioneers of their intention to renew their licences; also, the date when forwarded to the surveyors to make the necessary inquiries as to the proposed securities, and date when returned to the accountant.
149.	London register (1st part)	Entry of all notice catalogues delivered at the chief office, and posting the same to the auctioneer's account, thereby raising the charge against him of accounting for the same. On the settlement thereof the date and amount on which the duty is charged is also entered; and where exemption from duty is claimed, the ground of such exemption is likewise stated.
150.	Arrear book (1st part)	Entry from the register of all sales not settled in due time, from which a list is made out and sent to the Board previous to proceedings in the Exchequer.
151.	Complaint book (1st part)	Entry of the particulars of sales on which application is made for return of duty paid thereon, by complaint before the summary court.
152.	London register (2d part)	See descriptions of these books for 1st part.
153.	Arrear book (2d part)	
154.	Complaint book (2d part)	
155.	Country sale register	Entry of sales held in one collection, but settled in another.
156.	Ditto	Entry of sales held in the country, but of which notices have been given to settle in London.
157.	London licence register	Entry of the name, residence, and date of all licences granted to auctioneers in London, and the amount paid for the same.
158.	Licence cash book	Daily entry of cash received in London for auction licences.
159.	Ditto indent book	Counterparts of all licences granted to auctioneers in London.
160.	Surcharge book	Entry of all errors discovered on casting auctioneers' sale catalogues, with a view to surcharge thereon.
161.	London cash book	Daily entry of sums received of each auctioneer, and the amount of sales on which such duty is charged.
162.	Receiving book	As before described.
163.	Fines, Forfeitures, and Sales—Abstract of collectors' quarterly accounts	Abstracting the collectors' quarterly accounts of fines and forfeitures.
164.	Exchequer prosecutions' register	Entering all informations ordered to be prosecuted in the Court of Exchequer.
165.	Ditto solicitors' prosecutions	Entering an account of all fines awarded in the Court of Exchequer, with the distribution of the amount recovered.
166.	Ditto cash book	Entering the daily receipt of fines recovered in the Exchequer.
167.	Ditto cash account	Showing the amount of cash received and paid on account of Exchequer fines, and agreeing the same with the receiver general.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
Fines, Forfeitures, &c. *continued.*		
168.	Exchequer prosecutions' cash ledger	Showing a debtor and creditor account of the receipts and disbursements made on account of Exchequer fines brought to account each quarter.
169.	Ditto distribution of fines	Showing the distribution of fines recovered in the Exchequer, and brought to account in London.
170.	Ditto sale payments	Showing the daily payments to officers and others on account of goods sold.
171.	Ditto order book	Entering a copy of the Board's orders, authorizing the payment of informers' shares, &c. of Exchequer fines.
172.	Ditto writ book	Entering all writs issued by the solicitor for the condemnation of goods.
173.	Redistilled spirits' cash account	Showing the amount of cash received and paid on account of redistilled spirits, and agreeing the same with the receiver general.
174.	Redistilled spirits' sale orders	Entering a copy of the Board's orders, authorizing the payment of the charges, informers' shares, &c. on sales of redistilled spirits.
175.	Register of dispatches of foreign spirits sent to London	Entering an account of all foreign spirits sent to London for redistillation.
176.	Stock account	Showing the quantity of foreign spirits at the distillery, St. Catherine's, and quantity received and sent out every month.
177.	Foreign spirits' country register	Keeping an account of all seizures of foreign spirits made in the country, and how disposed of.
178.	Summary court register	Entry of all Board's orders for informations to be heard in the summary court, with the result thereof.
179.	Ditto cash book	Entering the daily receipt of fines recovered in the summary court.
180.	Ditto cash account	Showing the amount of cash received and paid on account of summary court fines, and agreeing the same with the receiver general.
181.	Ditto cash ledger	Showing a debtor and creditor account of the receipts and disbursements made on account of summary court fines brought to account each quarter.
182.	Ditto payments	Showing the daily payments to officers and others on account of goods sold.
183.	Sales' cash account	Showing the amount of cash received and paid on account of goods sold, and agreeing the same with the receiver general.
184.	Sales' cash ledger	Showing a debtor and creditor account of the receipts and disbursements on each sale.
185.	Insolvent fines	Entry of all fines of the recovery of which there is no probability.
186.	London seizure register	Entering all seizures made by town officers, and brought into the warehousekeeper's department at the chief office, and showing also the disposal of such seizures.
187.	Country ditto excise and customs	Entering all seizures made by the country officers, and sent to London for sale.
188.	Lotting book	Showing the articles sold in each lot at the sales at the chief office, in order that the goods sold may be discharged from the seizure ledgers for town and country, and also a compare made of the quantity sold with the quantity seized.
189.	Sale moneying book	Entering the particulars of each lot, and applying the produce thereof to the proper seizure in the sale account book.
190.	Ditto account book	Making up the sales held at the chief office, (except redistilled spirits,) and showing the gross produce of each article sold, from whom seized, by whom, the charges under distinct heads, and the net produce, and informer's and King's shares.
191.	Ditto payments	Showing the daily payments to officers and others on account of goods sold.
192.	Ditto order book	Entering a copy of the Board's orders, authorizing the payment of the charges, informers' share, &c. on goods sold.
193.	Ditto country letter book	Entering copies of letters to collectors, stating the amount to be paid by them for informers' shares, and charges of goods seized in the country, but sold in London.
194.	Country prosecutions before magistrates	Entering all orders of the Board for informations to be laid before magistrates, with the result of such informations, and the distribution of the proceeds of fine or forfeiture.
195.	Conditional fines	Entering all conditional fines imposed by magistrates, where the offenders have been committed to prison for a certain period on the nonpayment of the fine.
196.	Country seizures condemned in the Exchequer	Keeping an account of all goods seized in the country, and condemned in the Exchequer, with the distribution of the proceeds.
197.	Office sale cash book	Entering the daily receipt on account of sales.
198.	Redistilled spirits' cash book	Entering the daily receipt on account of sales of redistilled spirits.
199.	Paper journal	As before described for malt duty.
200.	Lock certificate book	Entering the remittances brought to account by the receiver general for Revenue locks.
201.	Beer debenture book	Entry of beer debentures, showing the name of the exporter, place to which exported, the quantity exported, and amount of drawback thereon, with a column for the signature of the party to whom the debenture is delivered for payment. Also for the purpose of making weekly, quarterly, and annual abstracts of such payments.
202.	Bricks ditto	Similar to the above.
203.	Glass ditto	Ditto.
204.	Hops ditto	Ditto.
205.	Paper ditto	Ditto.
206.	Starch ditto	Ditto.
207, 208.	Soap and stone bottles ditto	Ditto.
209.	Debenture weekly account book	Entry of the amount of debentures to be paid by the receiver general weekly.
210.	Ditto balance book	Showing the number of debentures for each duty received and number delivered for payment weekly, in order to check the number remaining in hand unclaimed.
211.	Ditto receiving book	Entry of debentures left for payment.
212.	Ditto returned	Entry of debentures in cases where returned to the export office for revision.
213.	London brick ledger	Entry of officers' charge, vouchers containing the quantities charged upon each trader, and amount of duty thereon; and showing the date of payment of such duty. Also to furnish quarterly and annual accounts of quantities charged in London.
214, 215, 216.	Distillery, sweets, and vinegar ledger	Similar to the above.
217, 218, 219.	London glass, starch, and stone bottles ledger	Ditto.
220.	London soap ledger	Ditto.
221.	London malt ledger	Ditto.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
222.	London brick cash book . .	Showing daily the amount of duty paid by each trader, with quarterly and annual abstracts thereof.
223, 224, 225.	London distillery, sweets, and vinegar cash book .	Similar to the preceding.
226, 227, 228.	London glass, starch, and stone bottles cash book . .	Ditto.
229.	London soap cash book . .	Ditto.
230.	London malt cash book . .	Ditto.
231.	London arrear book . . .	Entering the names of traders who are in arrear of duty.
232, 233.	Paper and pasteboard ledger .	As before described for brick ledger.
234.	London stained paper ledger .	Ditto.
235.	Scotch and Irish spirits ledger .	Showing the quantity of Scotch and Irish spirits imported, and the amount of duty paid on importation.
236.	London import ledger . .	Showing the quantities of the several exciseable articles imported or relanded after exportation, and amount of duty thereon (spirits excepted.)
237, 238.	London paper and pasteboard cash book.	As before described for brick cash book.
239.	London stained paper cash book .	Ditto.
240.	Board room bill book (England) .	Entering in the Board room, where the book is constantly deposited, the bills of exchange, bank notes, &c. transmitted each day by the country collectors, previous to the same being entered in the bill office.
241.	Ditto (North Britain) . . .	Similar to the above.
242.	Waste bill book . . .	Stating the number of bills remitted by each collector, and aggregate amount thereof, being an abstract statement of the above.
243.	Licence general account . .	As before described for malt duty.
244.	Accountant's bill book (England)	Entry of each bill or other remittance from the country collectors previous to the delivery of the same to the receiver general. The entry comprises, beyond the collection, name of the collector, and particulars of remittance, the days on which the several bills become due; and, on their arrival at maturity, the date when brought to account is also stated.
245.	Bill check book . . .	Posting the bills to the several days on which they become payable, after the same have been computed in the bill book.
246.	Army and navy ticket book .	Entry from the bill book of all remittances on account of army and navy payments previous to the delivery of the documents to the receiver general.
247.	Irish army and navy ticket book .	Entry of schedules of army and navy tickets delivered to this office from the Irish department.
248.	Returned bill book . . .	Entry of all bills returned to collectors on account of any irregularity.
249.	Letter book	As before described.
250.	North Britain bill book . .	Similar to the accountants' bill book for England.
251.	Ditto army and navy check book .	Similar to army and navy check book for England.
252.	Ditto distribution book . . .	Keeping an account of the distribution of all Revenue money received from North Britain and paid into the Exchequer.
253.	Ditto certificate book . . .	Entry of all sums received on account of bills transmitted from North Britain to the Commissioners of Excise in London.
254.	Ditto distribution order book .	Registering all orders of the Board for payment of the North Britain cash into the Exchequer.
255.	Cash book for Hertford and Surrey collections	Entering an account of all monies paid into the chief office by the collectors of Hertford and Surrey.
256.	Army and navy ticket postage book .	Keeping an account of the postage paid for parcels containing army and navy tickets, sent to London by the respective collectors in England, Scotland, and Ireland.
257.	Licence—Particular abstract .	As before described for malt duty.
258.	Ditto general abstract . . .	Ditto.
259.	Ditto London cash collecting book .	Entry of the amount of cash received in London daily and weekly on account of licences.
260.	Ditto London collecting book . .	Entry of the number of licences granted daily and weekly in London.
261.	Quarterly account book . .	As before described.
262.	Letter book	Ditto.
263.	Brewers' licence register . .	Registry of each licence of this class granted to traders.
264.	General ditto	Ditto.
265, 266.	Tea and tobacco ditto (Parts I. and II. from A to I) . .	Ditto.
267.	Ditto Cash book (from A to I) .	Entry of the sums paid daily for this class of licences.
268.	General ditto	Ditto.
269.	Tea and tobacco licence arrear book .	Transcribing from the registers the names of such traders as have neglected to renew their licences previous to entering the same in the district books for the information of the general surveyors.
270.	General licence ditto . . .	Ditto.
271.	Brewers' charge book . .	Entering the yearly vouchers received from the officers, of the quantity of malt used by each brewer, by which the rate of licence to be granted them for the ensuing year is regulated.
272.	Maltsters' ditto . . .	For a similar purpose to the above as to the quantity of malt made.
273, 274, 275.	Tea and tobacco licence register Parts III. and IV. (from K to Z)	Registry of each licence of this class granted to traders.
276.	Tobacco manufacturers' ditto .	Ditto.
277.	Tea and tobacco licence cash book .	Entry of the sums paid daily for this class of licences.
278.	Tobacco manufacturing ditto .	Ditto.
279.	Ditto arrear book . . .	As before described.
280.	Licences collecting book . .	Abstract of the several licence journals, for the purpose of collecting the materials for the quarterly account.
281, 282.	Publicans' licence registers (Parts I. and II. from A to I) . .	Registry of each licence of this class granted to traders.
283.	Wine merchants' ditto (from A to I) .	Ditto.
284.	Retail beer dealers' ditto ditto .	Ditto.

835

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
285.	Packet boat licence registers (from A to I.)	Registry of each licence of this class granted to traders.
286, 287.	Publicans' licence cash book .	Entry of the sums paid daily for this class of licences.
288.	Retail beer dealers' ditto . .	Ditto.
289.	Arrear books	As before described.
290, 291.	Publicans' licence registers (Parts III. and IV. from K to Z) .	Registry of each licence of this class granted to traders.
292.	Wine merchants' licence register (from K to Z)	Ditto.
293.	Retail beer dealers' ditto (ditto) .	Ditto.
294.	Arrear books	As before described.
295.	Licences—Abstract of collectors' accounts	As before described for malt duty.
296.	Spirits and wine licence journal .	Ditto.
297.	Indent books for publicans, wine merchants, and sweets dealers' licences	Counterparts of the various licences granted to traders.
298.	General licence journal . .	As before described for malt duty.
299.	Auction licence journal . .	Ditto.
300.	Indent books for tea, tobacco, and tobacco manufacturers' licences .	As before described.
301.	Indent books for tea, tobacco, general, and brewers' licences . .	Ditto.
302.	Tea and tobacco licence journal .	As before described for malt duty.
303.	Beer licence journal . . .	Ditto.
304.	Indent books for publicans, wine merchants, sweets, and beer dealers' licences	As before described.
305.	London collecting book . .	The cash received on account of the several duties is entered herein at the close of each day by the respective London accountants, and the aggregate amount thereof is transferred under the head of 'London' and 'London port' to the consolidated duties certificate book.

ACCOUNTANT'S BRANCH—SCOTLAND.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
306.	Consolidated duties—General account .	Exhibiting an annual general statement of all the duties of Excise under the management of the Commissioners of Excise for Scotland, with the general cash account thereof; the whole forming the yearly general statement, a copy of which is delivered to the auditor.
307.	Report book	Entering copies of all reports made to the Board by the general accountant for Scotland.
308.	Consolidated duties—Particular abstract (1st part)	Entry of all consolidated duties accounts current, consisting of the total charge of net cash brought from the duty accounts in each round, the amount of remittances and of disbursements under the respective heads, and at the end of the year to balance and agree each collector's account, a copy of which is made out and forwarded to them for their affidavit and signature, such document, when returned to the accountant, being finally delivered to the auditor. This book contains the above particulars for the first five collections, viz. Aberdeen to Caithness.
309.	Consolidated duties—Cash book (1st part)	Entry of the remittances made by the collectors, as a check upon the amount claimed under that head, in their accounts for the said collections.
310.	Consolidated duties — Establishment book (1st part)	Containing the number of officers established in each collection, the annual salary payable to each, also the superannuation allowances, sitting allowances, late salt officers, and rent of offices, for the purpose of checking the payments made by the collectors under each of these heads. For the said collections.
311.	Deductions from salaries — Abstract (1st part)	Entry of the collectors' accounts of receipts and remittances as deductions from salaries. For the said collections.
312.	Deductions from salaries—Cash book .	Entry of each remittance to the credit of the respective collectors. For the said collections.
313.	Consolidated duties — Letter book (1st part)	Entering copies of letters sent to the collectors and supervisors, respecting errors that may be discovered in the accounts current, and of all correspondence relating to the management of the business of the consolidated duties. For the said collections.
314.	Consolidated duties—Certificate book .	Entry of remittances made from all the collections in Scotland, from the remittance papers sent up weekly by the several collectors. The entries in this book are posted from thence into the cash books to the credit of the respective collectors.
315.	Receipts and payments . .	Showing on the charge side the amount of remittances from Scotland in each week, as taken from the certificate book; and, on the discharge, the amount of remittance bills from the several remitting banks at Edinburgh, the repayments of advances made on account of army and navy pensions, &c., and of advances made to the collector of Edinburgh to enable him to pay the expenses of the civil establishment of Scotland.
316.	Entry of collectors' weekly petty accounts	Entry of collectors' weekly petty accounts, showing the weekly receipts, remittances, and balances of the several collectors while on the round, as a check upon the immediate operations of the collectors.
317.	Consolidated duties—Particular abstract (2d part)	See statements of these books for 1st part. These books contain five collections, viz. from Dumfries to Glasgow.
318.	Cash book ditto . .	
319.	Establishment book ditto . .	
320.	Letter book ditto . .	
321.	Deductions from salaries—Abstract (2d part)	Ditto.
322.	Ditto—Cash book—Ditto . .	

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
323.	Abstract of charges of management	Entering under detailed heads each round the sums claimed by the several collectors for charges of management. An account is made up every quarter from this book of the payments under the several heads, compared with the corresponding period of the preceding year, with the reasons for any increase or decrease.
324.	Excess and deficiency book	Entry of returns made by the several collectors immediately after the close of each quarter, showing the amount of the duty charged on each article, with the excess or deficiency thereof when compared with the corresponding quarter of former year. These returns are made for the purpose of furnishing the Board with the earliest possible information of the state and prospects of the Revenue, upon which subject, the observations of the collectors and supervisors as to the cause of any excess or deficiency of duty, are also included.
325.	Consolidated duties—Particular abstract (3d part)	See statement of these books for 1st part. These books contain the remaining six collections, viz. Haddington to Stirling.
326.	Cash book ditto	
327.	Establishment book ditto	
328.	Letter book ditto	
329.	Deductions from salaries—Abstract (3d part)	See statement of these books for 1st part. These books contain the remaining six collections, viz. Haddington to Stirling.
330.	Ditto cash book Ditto	
331.	Consolidated duties—General abstract	Entry of the collectors' accounts for the consolidated duties, for the purpose of showing the total net cash brought from the several duty accounts, and the amount of remittances and expenditure under the various heads of charges of management and incidental payments. The rounds are abstracted at the end of the book to furnish quarterly and annual accounts.
332.	Particular abstract of duty accounts	Entry of the collectors' accounts current every round for the several duties preparatory to an annual statement thereof for each collection, showing the amount of duty charged, received and in arrear; also the net cash transferred to the consolidated account, and the amount of repayments for drawbacks, &c. A copy of the annual statement is forwarded to each collector for signature, which document, when returned to the accountant, is afterwards delivered to the auditor.
333.	General abstract of duty accounts	Abstract of the above, for the purpose of rendering quarterly and annual returns.
334.	Quantities, rates and drawbacks paid on goods exported	Entry of the particulars of each debenture, showing the name of the exporter, place to which exported, the quantity exported, and amount of drawback thereon, with quarterly and annual abstracts. For the purpose of checking the sums claimed by the collectors on account of exports.
335, 336, 337.	Register of paper, soap and starch allowances	Registry of the quantities of the several articles on which allowance is claimed, with the amount paid thereon, and the name of trader and situation of manufactory, together with quarterly and annual abstracts of such payments. For the purpose of checking the sums claimed by the collectors on account of allowances.
338.	Locks—Particular abstract	Entry of collectors' quarterly accounts current for locks sent to the different collections for revenue purposes, showing the number in hand at the close of last quarter, also the number received since, paid for, and transferred to next quarter.
339.	Distillery abstract journal (1st part)	Showing for each round, the quantity of spirits distilled by each distiller, the quantity warehoused, and that on which duty has been paid for home consumption or exportation, distinguishing whether taken direct from the still or out of warehouse, with quarterly and annual abstracts thereof. This book contains the above particulars for the collections from Aberdeen to Elgin.
340.	Malt allowances journal (1st part)	Exhibiting every round, the quantity of malt used by each distiller, and the proportion of spirits required by law to be produced therefrom, with the amount of allowance actually paid as a record of such payments, and for the purpose of checking the sums claimed by the several collectors under this head. This book contains the above particulars for the collections from Aberdeen to Elgin.
341.	Spirits warehoused journal (1st part)	Showing every round, the quantity of spirits deposited in the various warehouses by each distiller, the quantity taken out, either for home consumption or exportation to England, Ireland, or foreign parts, and the quantity remaining in the warehouse at the termination of the round, with quarterly and annual abstracts. This book contains the above particulars for the collections from Aberdeen to Elgin.
342.	Abstract of malt allowances	For the purpose of bringing to a total the spirits produced from malt only, and amount of allowance, paid to distillers, and rendering an account thereof at the close of each round.
343.	Distillery abstracts journal (2d part)	See statements of these books for 1st part. These books contain the collections from Fife to Stirling.
344.	Malt allowances, ditto	
345.	Spirits warehoused, ditto	
346.	Fines, forfeitures, &c.—Abstract of collectors' quarterly accounts	Abstracting the collectors' quarterly account of fines and forfeitures.
347.	Record of Exchequer seizures, fines, and compromises	Showing the particulars of every seizure, fine, and compromise, with the law costs, country charges, &c.
348.	Register of prosecutions before magistrates, and seizures connected therewith	Exhibiting a record of all cases prosecuted before the magistrates, and showing the result of each case, with the number of seizures made and condemned.
349.	Record of Exchequer cases	Containing a complete record of all Exchequer cases ordered for prosecution, the number of seizures condemned, and the final adjustment of each case.
350.	Record of conditional fines	Register of all persons carried before the magistrates and convicted summarily.
351.	Malt journal	Entry of the officers' charge vouchers, containing the quantity charged with duty, and the amount of duty calculated at the proper rate, for the purpose of checking the charge raised against each collector, with whose account current it is compared every round. Also, to furnish quarterly and annual accounts of quantities charged with duty.
352, 353.	Bricks and glass journal	As above described for malt.
354.	Licence ditto	Ditto.
355.	Abstract of articles charged with duty	Making up each quarter, and at the earliest possible period after the close thereof, from returns made by the several collectors, an account of the several excisable articles charged with duty.
360.	Auction journal	As before described for malt.
361, 362, 363, 364, 365, 366.	Paper, soap, starch, stone bottles, sweets, and vinegar journal	Ditto.
367.	Weekly gross receipt journal	Abstract of the collectors' weekly returns of the gross receipt of the several duties, for the purpose of supplying the requisite information for the weekly statement made out in the English establishment.

337

ACCOUNTANT'S BRANCH—IRELAND.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
368.	Annual consolidated and duty account	Forming the yearly general statement of the Irish revenue.
369.	View book	Entry of the collectors' weekly petty accounts, showing the weekly receipts, remittances and balances, as a check upon the immediate operations of the collectors.
370.	Abstract of petties	Weekly abstract of the foregoing, for the purpose of checking the amount paid by the collectors to the provincial banks, and also the sums paid by county treasurers on account of police, roads, &c.
371.	Bank receipt book	Entry of the bank of Ireland daily returns of lodgments of cash, for forming accounts for the teller of the Exchequer, and also to check the remittances each week.
372.	Repayment of treasury advances	Appropriating the proper portions of the money paid in by county treasurers to the several heads for which advances had been previously made.
373.	Annual finance account book	Entering copies of the annual parliamentary accounts, as a record thereof for official reference.
374.	General account book	Entering copies of all periodical and casual accounts furnished by the Irish branch.
375, 376, 377, 378.	Auctions, glass, licences, and malt particular abstract	Entry of the collectors' accounts current every round, preparatory to an annual statement thereof for each collection; showing the amount of each duty charged, received, and in arrear; also, the net cash transferred to the consolidated account, and the amount of repayments for drawbacks, &c. A copy of the annual statement is forwarded to each collector for signature.
379, 380, 381, 382.	Auctions, glass, licences, and malt general abstract	Abstract of the last-mentioned, for the purpose of rendering quarterly and annual returns.
383.	Ditto abstract of collectors' accounts	Containing a general statement of the annual accounts of each collector.
384.	Glass export book	Making up a quarterly and annual account of the quantities of glass exported, and amount of drawback thereon.
385.	Acquittance book	Entering the remittances of each collector as a check upon the amount claimed as such in the consolidated accounts.
386.	Quantities, rates, and amount of duties	Making out quarterly returns of the quantities, rates and amount of the several duties in each collection.
387, 388, 389, 390, 391.	Paper, paper-hangings, spirits, sweets, and vinegar particular abstract	As before described for auctions, glass, &c.
392.	Ditto, general abstract	Ditto.
393.	Ditto, abstract of collectors' accounts	Ditto.
394.	Ditto, export book	As before described for glass.
395.	Consolidated duties—Particular abstract	Entry of the consolidated duties accounts current, consisting of the total charge of net cash brought from the duty accounts in each round, the amount of remittances and of disbursements under the respective heads; and, at the end of the year, to balance and agree each collector's account, and make out a statement thereof, a copy of which is forwarded to each collector for signature.
396.	Ditto, general abstract	Entry of the collectors' accounts current for consolidated duties, for the purpose of showing for the whole of the collections, the total net cash brought from the several duty accounts, and the amount of remittances and expenditure under the various heads of charges of management and incidental payments. The rounds are also abstracted to furnish quarterly and annual accounts. This book is also necessary to furnish the charges of collection and other payments for the finance account.
397.	Spirit warehouse ledger	Showing every round, the quantity of spirits deposited in the various warehouses by each distiller; the quantity taken out either for home consumption or exportation, and the quantity remaining in warehouse at the termination of the round, with quarterly and annual abstracts.
398.	Spirit duty journal	Showing the number of gallons charged with duty, and the name of each distiller; also the duty upon all spirits taken out of store for home consumption or exportation to England.
399.	Spirit quantity account—Book (No. 1)	Containing a quarterly abstract of the number of gallons distilled, warehoused, and charged with duty.
400.	Ditto (No. 2)	Showing the number of gallons of spirits made from malt only, and the amount of allowance thereon, for the purpose of furnishing quarterly returns.
401.	Licence journal	Entry of the charge vouchers, containing the number, rate and amount of duty on the several licences granted each round, for the purpose of checking the charge raised against each collector, with whose account current it is also compared.
402.	Licence quarterly account book	Making up quarterly and annual accounts from the journal.
403.	Ditto, number and rate book	Containing an account of the number of licences granted in each collection, distinguishing the number granted for the whole year, or for broken periods thereof.
404.	Army and navy payment book	Abstracting the army and navy payments under the several heads, and forming totals thereof for each round.
405.	Weekly gross receipt journal	Abstract of the collectors' weekly returns of the gross receipt of the several duties, for the purpose of supplying the requisite information for the weekly statement made out in the English department.
406, 407, 408, 409.	Auctions, malt, sweets, and vinegar journal	As before described for licences.
410, 411.	Paper, and paper-hangings ditto.	Ditto.
412.	Glass ditto	Ditto.
413.	Fines and forfeitures—Exchequer prosecutions register	Entering an account of all cases for prosecution in the Exchequer, and of seizures returned for condemnation.
414.	Register of prisoners	Containing the names of all persons arrested and convicted under the Act 1 and 2 Will. 4, c. 55.
415.	Register of still-hunting services	Containing an account of all seizures made, and services performed by the police force and Excise officers in the suppression of illicit distillation.
416.	Register of prosecutions before magistrates	Containing an account of all cases ordered for prosecution, for fines, or condemnation of seizures; showing the result and final settlement of the fines and seizures.
417.	Register of seizures	Containing an account of all productive seizures brought into store, and condemned for want of claim, without prosecution.

DIARY OFFICE.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
	ENGLAND.	
418.	Diary book	Containing a list of the diaries delivered to the Board for their perusal.
419.	Censure book	Recording all censures ordered by the Board upon the several officers.

TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
420. Register of removals, &c. (country establishment)	Showing the removal, from one station to another, of the several officers on the country establishment.
421, 422. Petition book (Nos. 1 and 2)	Entry of all petitions to the Board for promotion or restoration.
423. Register of removals, &c. (London establishment)	Similar to the above as described for the country establishment.
424, 425. Registers of absence (Nos. 1 and 2, with index)	Containing an account of the absence of all persons on the country and out-door establishments, pursuant to directions from the Right Honourable the Lords Commissioners of his Majesty's Treasury.
426. Register of reprimands, &c.	Containing an alphabetical index of all reprimands and admonitions, ordered by the Board, against the several officers.
427. Minute book	Copying the minutes ordered daily by the Board relative to the removal or discharge of officers.
428, 429. Reprimand, &c. letter book (Parts 1 and 2)	Containing copies of all letters to officers, and others, communicating the Board's order for reprimands, &c.
430. Diary letter book	Containing copies of all letters to collectors respecting diaries.
431. Diary receipt and delivery books	Entry of the diaries received from supervisors, and also of those delivered to the secretary's, surveying general examiner's, and other departments.

SCOTLAND AND IRELAND.

432. Diary book	As above described for England.
433. Censure book	Ditto.
434, 435. Register of removals, &c. (Nos. 1 and 2)	Ditto.
436, 437. Register of reprimands, &c. (Nos. 1 and 2)	Ditto.
438. Minute book	Ditto.
439. Reprimands, &c. letter books	Ditto.
440. Diary receipt and delivery book	Ditto.
441. Diary letter book	Ditto.
442. Register of absence	Ditto.

CLERK OF SECURITIES.

TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
443. Register of securities—London officers, A to K 444. Ditto L to Z 445. Country officers, A to D 446. Ditto E to K 447. Ditto L to R 448. Ditto S to Z	Registering in conformity with the Act 52 Geo. 3, c. 66, all bonds given by officers on the English establishment for the due performance of their duties; also, all notices of the deaths of sureties, and of neglect in giving security, or supplying fresh sureties.
449. Periodical allowance register—London officers, B 450. Country ditto, B	Containing the name and station of each officer in the receipt of periodical allowance in addition to his fixed salary, together with the date of grant, amount of allowance, and period of its commencement. For general reference, and for making up the annual accounts for Parliament.
451. Stamp book	Keeping an account of all stamps received from the distributor, and of those issued to the first clerk for the use of the department.
452. Register of superannuated officers	Entry of the particulars reported to the Board on all applications for superannuations, as to the age, length of service, salary and emoluments of the applicant, and the grounds upon which superannuation is solicited, and on the granting of the allowance by the Lords of the Treasury; entering the date of such grant, amount of allowance, and, if in the country, the collection in which it is ordered to be paid. For general reference, and for making up the annual accounts to Parliament and the Lords of the Treasury.
453. Computation book	For making therein all computations which are necessary in preparing the quarterly bill of salaries payable to officers within the limits of the chief office, and for comparing the amount of such salaries for each department with the preceding quarter.
454. Quarterly pay lists of superannuations	For making out therefrom, quarterly lists of payments to be made at the chief office, on account of superannuation and compensation allowances.
455. Incident book	Entry of all payments made in the course of the quarter to the representatives of deceased town officers, and to officers discharged, relinquished, or removed into the country, in order that such sums may be brought to account in the quarterly salary bill.
456. Advances to officers who have applied for superannuations	Recording all advances made to town officers whose petitions for superannuation are depending, and who, in consequence of their salaries having ceased, are in want of money. These advances are deducted from the first payment of superannuation made to the parties.
457. Returned commission book	Entering alphabetically, as soon as received, all commissions returned to this office on the relinquishment, discharge or decease of officers, in order that they may be written off in the commission register and discharge book.
458. Stamp book	For keeping an account of all stamps received of the assistant clerk of securities, and delivered to the respective clerks.
459. General abstract of the establishment	For making up annually an abstract of the number, description and salaries of all officers upon the establishment.
460. Minute book (England)	For the purpose of extracting from the Board's minute book, all new appointments, promotions, relinquishments, discharges, deaths, removals, &c. of officers upon the English establishment, in order that the necessary alterations may be made in the respective books.
461. Green books (London and country)	Showing the names of the several officers on the English establishment, and the various stations to which they are attached; also, the periods of service of each officer in the different stations he may have held.
462. Export division book	Showing the names of such officers as are authorized to attend the packing of goods for exportation, and who hold commissions to administer oaths.
463. Office keeper's book	Register of the name and residence of each person appointed to keep the office of Excise in the several market towns throughout England.

339

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
464.	Establishment books (London and country)	Showing the salaries attached to the several stations on the English establishment, and also the allowances for rent of offices and warehouses for seized goods, and for coals and candles and other incidental charges.
465.	Order book	Entry of all orders relative to the business of the security department.
466.	Advance book	Entry of all sums advanced to London officers on account of salary at the half quarter, in order that the amount may be agreed with the receiver general, and deducted from the several parties at the end of the quarter.
467.	Daily book	Entry of all new appointments, promotions, reductions and restorations of officers of every denomination on the English establishment who are required to enter into bond, or to be furnished with commissions, and also all appointments of office-keepers, for the purpose of making out the necessary commissions and deputations, and for noting the proceedings and correspondence previous to the completion of the bonds.
468.	Second bond book	For noting the proceedings consequent on the entering into fresh bonds, by officers whose former securities are either dead or insolvent.
469.	Commissions by Board's order	Entry of the names of all persons who are specially directed to be furnished with commissions, and of all officers who by accident or otherwise lose their commissions, and are ordered by the Board to be supplied with new ones.
470.	Surety report book	Entry of the particulars reported by the supervisors and surveyors, as to the property and character of persons proposed as securities, when the penalty of the bond exceeds 200*l.*, in order that the parties so proposed may be submitted to the Board for approval.
471.	Register of oaths and certificates of qualifications	Recording the date on which each individual not entering the employ as an expectant, was sworn into office, to what station appointed, his place of birth, and when baptized; noting also, that the oath was accompanied with the requisite certificate of qualification.
472.	Stamp book	Entering daily, all stamps used by the 3d, 4th and 5th clerks, in order that the stock may be checked monthly by the 1st clerk.
473.	Returners' report book	Entering the particulars reported by the collectors, as to the real and personal property of bankers about to become returners of the Revenue cash, together with their proposed sureties, in order that the respective parties may be duly approved by the Board.
474.	Returners' register	Registering fully the bonds given by returners of Revenue cash.
475, 476.	Minute book (Scotland and Ireland)	See descriptions of these books for England.
477, 478.	Green books Ditto	
479, 480.	Daily books Ditto	
481, 482.	Registers of Bonds Ditto	
483, 484.	Officekeeper's book Ditto	
485.	Certificate book (Scotland)	Entering from the certificate of qualifications, the names and ages of all persons appointed expectants upon the Scotch branch of the establishment, together with the place of their birth, where ordered to be instructed, when and by whom instructed, and the date and place where fixed, either as supernumerary or assistant.
486.	Certificate book (Ireland)	See descriptions of these books for England.
487, 488.	Superannuation registers (Scotland and Ireland)	
489.	Establishment book (Scotland)	
490.	Discharge book	Entry of the names of all persons who have been dismissed the service, with the reasons in detail for such dismissal; also of all relinquishments, suspensions, and notices of the deaths of officers. This book is kept for the information of the Board, and for general reference.
491.	Reducement book	Entry of the names of all persons who have been reduced from their respective stations, with the reasons thereof in detail. This book is kept for the information of the Board, and for general reference.
492.	Certificate book (England)	As before described for Scotland.
493.	Expectant book, ditto	For making out expectants' commissions, and for noting the proceedings and correspondence consequent on the completion of their bonds.
494.	Commission register	All commissions for officers of this Revenue before receiving the Board's signature, are registered in this book, which contains the date of the commission, and the name and station of the officer, with a column for writing off the commission when returned to this office on the death, relinquishment, or discharge of the officer.
495.	Salary bill book	Containing a copy of the quarterly bill of salaries payable to officers within the limits of the chief office. For general reference.
496.	Book of references	Entry of all orders for accounts required of this department, and of all papers upon which special reports are directed to be made.
497.	Letter book	Containing copies of all letters to collectors and other persons, relative to the business of this department.

STORE OFFICE.

	ITITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
498.	Weekly cash book	Containing an abstracted account of all receipts and disbursements for carriage and freight of stores, and incidental charges defrayed in the storekeeper's department, for the purpose of being laid before the Board weekly; also, containing an examined quarterly abstract of the same, certified and signed by two general accountants.
499.	Stationery allowance book	For regulating and limiting under the authority of the Board, the quantities of stationery supplied to the different officers and departments in the service.
500.	Papers register book	For entering special papers, bills, &c. sent to the Board for their orders or directions.
501.	Duty stamp impression books, viz.: Paper-makers' stamps	Containing impressions of all the duty stamps, frame marks and seals used throughout the United Kingdom, with entries against each, showing when, where, and to whom sent; also, the periods of their being respectively returned when worn out or no longer required.
502.	Ditto departure ditto	
503.	Paper-stainers 1st account ditto—and frame-marks	
504.	Ditto charge ditto	
505.	Ditto remnant ditto	
506.	Starch duty ditto	
507.	Ditto export and import ditto	
508.	Export seals	
509.	Distillery ditto	
510.	Stamps register	
511.	General stamp book (Ireland)	
512.	Ditto (Scotland)	

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
513.	Locks account book	For entering the issues of locks (for securing utensils, &c.) to different parts of the United Kingdom.
514.	Old stores account book	Containing the respective weights and computed amounts for each load of waste books and papers sold and delivered.
515	Register of advice letters	For entering the dates when the weekly parcels of collectors and supervisors advice letters of vouchers and accounts are sent to the proper accountants for their signatures for parcels received by them.
516.	New stores issue book (England)	Containing an account of the total quantities of each description of stores issued to the several collections quarterly.
517.	Ditto (Scotland)	
518.	Ditto (Ireland)	
519.	Stores account book	Containing a quarterly account of the stock, receipts, issues and remaining balance of stores on hand.
520.	Incident book (England)	Containing an account of all payments for carriage, freight, cartage, wharfage, &c. of all parcels of books, accounts, vouchers, &c. received from, and sent to the different collectors and supervisors throughout the United Kingdom; also for advertisements, carriage of seizures, and other incidental allowances, and payments for stores supplied under the orders of the Board to different branches of the service. A copy of the foregoing is also made out each quarter, for the purpose of being laid before the Board and sworn to, and afterwards passed to the accountant general, comptroller, and auditor, with the vouchers for the same.
521.	Ditto (Scotland)	
522.	Ditto (Ireland)	
523.	Order and receipt book	For articles of stationery and small stores.
524.	Sale advertisement book	Containing a separate account of all sums paid for advertisements of sales of condemned goods.
525.	Carriage of seizures	Containing separate accounts of this branch of expense.
526.	General parcel book	Containing particulars of general or regular issues of quarterly or other stores, with amount paid for booking the same.
527.	Bye or casual parcel book	Containing similar entries for occasional stores.
528.	Water conveyance parcel book	Containing similar entries for all parcels forwarded by steam or other water carriage, to Scotland and Ireland.
529.	Special parcel book	Entry of official parcels directed to the Board, &c.
530.	Stationery allowance book	Checking and correcting applications for stationery.
531.	Stock book	Containing a quarterly account of the stock of stationery.
532.	Stores order book	For entering and writing off when delivered, all orders for survey and other books, printed forms, stationery, and other stores required for general service.
533.	Occasional order book	For a similar purpose as respects account books, papers, and miscellaneous stores required for the chief office and London establishment.
534.	Paper order book	For entering and writing off all orders for paper required in the printing office.
535.	Additional stores book (England)	For entering all additional or bye stores required to be issued.
536.	Ditto (Scotland)	
537.	Ditto (Ireland)	
538.	Certificate books ledger	Containing particulars of all certificate books sent out.
539.	Stores omission book	Entry of stores which have been omitted to be sent as advised.
540.	Licence books, issue book	Containing the number of licence books required and issued.
541.	Ditto stock book	Containing an account of licence books of each sort in stock.
542.	Supervisors' checks book	Containing the particulars of sizes of checks required annually for the binder.
543.	Locks repairs book (England)	Particulars of old locks sent from English districts for repairs, with the charges for each.
544.	Surveys, &c. order book	Copy of all orders given for survey and other books under the charge of the fifth clerk; also accounts of the same received.
	Ditto receipt book	
545.	Returned stores book	Account of unused stores returned from the supervisors, &c. and taken into stock.
546.	Size book	Entering the sizes of all survey books applied for, as a guide for issuing the same.
547.	Collectors' advice letter book	Entry of the particulars of parcels of accounts, &c. advised, and for writing off the same when received.
548.	Supervisors' ditto—Three books	For a similar purpose as regards parcels of vouchers, &c. from supervisors.
549.	Ditto ditto	For a similar purpose as respects old survey books returned.
550.	Seizure book	Containing a copy for the fine accountant, of the particulars of seizures received with the charges paid for carriage of the same.
551.	Stock book	Containing the quarterly stock of all survey and other books, under the charge of fifth clerk.
552.	Locks repairs book (Scotland and Ireland)	Particulars of old locks sent from Scotland and Ireland for repairs, with the charges for each.

EXPORT DEPARTMENT.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
553.	Stranded ships' book	Entry of the goods shipped for exportation, for the purpose of furnishing the supervisor of the district in which any vessel may be stranded, with an account thereof.
554.	Goods returned from exportation	Entry of the goods returned from exportation and admitted to entry by the Customs, upon refunding the drawback.
555.	Letter book	Entry of all orders of the Board, and the Lords of the Treasury, connected with the department.
556.	Survey book	Entry of the check surveys on the several packing officers.
557.	Order book	Entry of the daily duty of each packing officer.
558.	Shipping register	Entry of all shipping certificates, and register of certificates forwarded to the outports.
559.	Glass ledger	Entry of all shipments for exportation.
560.	Beer ditto	Ditto.
561.	Bond register	Register of all shipments and bonds given for the same.
562.	Glass debenture register	Entry of the particulars of all debentures made out and issued.
563.	Beer ditto	Ditto.
564.	Shipping clearance book	Register of all ships leaving the port of London, from Lloyd's Lists, being the guide for issuing debentures.
565.	Wine book	Entry of all wines shipped from dealers' stocks for exportation.
566.	Packing books	Entry of all goods packed for exportation. A book of this description is kept by each of the packing officers.
567.	Goods returned from exportation	As before described for first department of exports.

	TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
568.	Letter book	As before described for first department of exports.
569.	Survey book	Ditto.
570.	Order book	Ditto.
571.	Shipping register	Ditto.
572.	Paper, books, &c. ledger	Entry of all shipments for exportation.
573.	Soap ditto	Ditto.
574.	Starch ditto	Ditto.
575.	Bricks ditto	Ditto.
576.	Hops ditto	Ditto.
577.	Bond registers	As before described for first department of exports.
578.	Soap, starch, bricks, &c. debenture register	Entry of the particulars of all debentures made out and issued.
579.	Tea ledger	Entry of all shipments for exportation.
580.	Ditto register	Registry of licences for tea exported to the Isle of Man.
581.	Ditto ditto	Ditto, of Treasury warrants for the exportation of tea.
582.	Tobacco register	Entry of all tobacco exported from manufacturers' stocks.
583.	Shipping clearance book	As before described for first department of exports.
584.	Packing books	Entry of all goods packed for exportation. A book of this description is kept by each of the packing officers.

DISTILLERY, ST. KATHERINE'S.

NO.	NAME OF BOOK OR ACCOUNT.
585.	Foreign spirits seized in the country, when viewed, and how disposed of.
586.	Ditto sent from the country—Excise.
587.	Ditto sent from the out-ports—Customs.
588.	Stock of spirits at the distillery.
589.	Catalogue of sale of foreign spirits.
590.	Cash account—debtor and creditor.
591.	Despatch of spirits sent to the distillery.
592.	Spirits delivered from and received at the distillery.
593.	Spirits received, distilled, and produce ditto.
594.	Sale account and Board's orders.
595.	Cash book of payments.

SCHEDULE OF BOOKS IN THE OFFICE OF THE RECEIVER GENERAL OF EXCISE.

		TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
596	1.	Memorandum book	The daily aggregate of receipts and payments.
597	2.	Ledger	For weekly receipt of fines.
598	3.	Balance book	For daily receipts and payments.
599	4.	Weekly account	Contains the rests, receipts, and payments, submitted to the Board weekly.
600	5.	Salary books (2)	For the names and amount of salary, paid quarterly.
601	6.	Superannuation account	Ditto ditto of superannuation, paid quarterly.
602	7.	Sales and rewards	List of payments ordered to officers.
603	8.	Quarterly account	List of incidental payments to watchmen, &c.
604	9.	Distribution book	Rests, receipts, and payments, made up on Monday and Friday.
605	10.	Debenture book	List of names and payments.
606	11.	Copy book	Board's orders for payments.
607	12.	Petty incident day book	Names and amount of petty incidents.
608	13.	Quarterly abstract	Of incidental payments for the accountant.
609	14.	Rate and tax account	Of payments to collector of taxes, &c.
610	15.	Check book	Daily and weekly check book of incidental payments.
611	16.	Registers of remittances (2)	For the entry of all bills and notes from the collectors in England.
612	17.	Bank cash book	For the entry of all bills as they arrive at maturity.
613	18.	Bank bill book	For the entry of all bills endorsed by the Commissioners.
614	19.	House book	For the entry of all monies coming into hands of the receiver general.
615	20.	Check book	For posting of all bills, and showing the bills as they fall due.
616	21.	Waste book	For the daily entry of all cash, certified by the accountants and comptroller, and of all sums charged against the receiver general.
617	22.	Cash note	For the abstract of the charge and discharge in the waste book.
618	23.	Day books (2)	For sundry payments.
619	24.	Day book	For payments on petty incidents.
620	25.	Traders daily cash (3)	For the entry of all sums received from traders in London.
621	26.	Daily balance books (3)	For the aggregate of receipts and payments.
622	27.	Debentures	Payments on account of debentures.
623	28.	Returned bill book	
624	29.	Report book	The reports of the receiver general to the Board.
625	30.	Ticket book	For the posting all vouchers sent by collectors, on account of army, &c.
626	31.	Cash book	This book is made up weekly.
627	32.	Fines book	To record the money awarded to informers.
628	33.	Tradesmen's bill book	For the entry of the tradesmen's bills, amount, &c.
629	34.	Advance book	For the entry of all advances of salaries to various officers.

		TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
630	35.	Memorandum book	To check the distribution of the various items, as to disbursements.
631	36.	Irish register of navy tickets	A record of the navy tickets for Ireland.
632	37.	Check book or diary	The collectors of excise send to the chief office a bundle of tickets with a schedule, against which the gross number of tickets is placed for each branch of pay.
633	38.	English navy allotments	
634	39.	Greenwich pensioners	
635	40.	Marine pensioners	
636	41.	Prize tickets (navy)	
637	42.	Widows' pensions	
638	43.	Soldiers' wives' tickets	
639	44.	East India pensions	
640	45.	Scotch navy allotments	
641	46.	——— marine pensions	
642	47.	——— Greenwich pensions	
643	48.	——— navy widow pensions	
644	49.	——— prize tickets	
645	50.	Irish navy widow pensions	
646	51.	—— prize tickets	
647	52.	—— marine pensions	
648	53.	—— Greenwich pensions	
649	54.	—— Allotments	
650	55.	Scotch navy bills	
651	56.	English ditto	
652	57.	Irish ditto	
653	58.	—— army tickets	
654	59.	English ditto	
655	60.	Scotch ditto	
656	61.	English Chelsea pensioners	
657	62.	Scotch ditto	
658	63.	English soldiers' gratuities	
659	64.	Irish ditto	
660	65.	Scotch ditto	
661	66.	Irish navy ticket entry book	
662	67.	—— army ditto	
663	68.	Scotch navy ditto	
664	69.	—— army ditto	
665	70.	English navy ditto	
666	71.	——— army ditto	

Note.—There are ten other books kept in this department, not specified in this list.

SCHEDULE OF BOOKS KEPT IN THE OFFICE OF COMPTROLLER GENERAL.

		TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
667	1.	Auction journal	Particulars of charges made by surveying officers each round
668	2.	Bricks ditto	
669	3.	Glass ditto	
670	4.	Hops ditto	
671	5.	Licences general ditto	
672	6.	Licences particular ditto	
673	7.	Malt ditto	
674	8.	Paper ditto	
675	9.	Soap ditto	
676	10.	Spirits, British	
677	11.	Starch ditto	
678	12.	Stone bottles ditto	
679	13.	Sweets ditto	
680	14.	Tea ditto	
681	15.	Vinegar ditto	
682	16.	Auction particular abstract	The amount of charge taken from the vouchers each round, the arrears on preceding round brought forward, the legal repayments on each duty, the charges unsettled and the amount of net money carried to the consolidated account to be accounted by the collectors to the Commissioners.
683	17.	Bricks ditto	
684	18.	Glass ditto	
685	19.	Hops ditto	
686	20.	Licences ditto	
687	21.	Malt ditto	
688	22.	Paper ditto	
689	23.	Soap ditto	
690	24.	Spirits, British ditto	
691	25.	Stone bottles ditto	
692	26.	Sweets ditto	
693	27.	Tea ditto	
694	28.	Vinegar ditto	
695	29.	Starch ditto	

		TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
696	30.	Auction general abstract .	The aggregate amounts of specific duties for all the country collections.
697	31.	Bricks ditto . . .	
698	32.	Glass ditto . . .	
699	33.	Hops ditto . . .	
700	34.	Licences ditto . . .	
701	35.	Malt ditto	
702	36.	Paper ditto . . .	
703	37.	Soap ditto	
704	38.	Spirits general abstract .	
705	39.	Starch ditto . . .	
706	40.	Stone bottles ditto . .	
707	41.	Sweets ditto . . .	
708	42.	Tea (with No. 28) ditto .	
709	43.	Vinegar ditto . . .	
710	44.	Consolidated particular abstract	The net money brought from the respective duties.
711	45.	—— General ditto . .	The whole of the collections, with the particular items arranged under their respective heads.
712	46.	—— Cash ledger . .	The remittances of each collector, when paid.
713	47.	Fines and law cost particular abstract	The amount of seizures, the expenses of prosecuting, and the net sum reserved for the Crown.
714	48.	—— General abstract . .	All the collections brought into a general sum.
715	49.	Licences collecting book .	The amounts of licence vouchers collected together into one sum.
716	50.	Distribution . . .	The receipts and payments of the general cash.
717	51.	London auction cash book .	The amount of auctions chargeable, and sums paid.
718	52.	—— Abstract . . .	The daily amounts collected for the quarter and the year.
719	53.	Publicans' licence cash book .	The number, rate and amount of licence paid.
720	54.	Tea and tobacco ditto . .	The like.
721	55.	Licences abstract . .	The like.
722	56.	Brick ledger . . .	Each maker's charge and date of payment; the dates when the traders pay the sums; total charges.
723	57.	—— Abstract . . .	
724	58.	—— Cash book . . .	
725	59.	Stone bottle ledger . .	
726	60.	Cash book . . .	
727	61.	Abstract . . .	
728	62.	Glass ledger . . .	
729	63.	Cash book . . .	
730	64.	Abstract . . .	
731	65.	Irish and Scotch spirits imported	The daily entry of imports in the port of London.
732	66.	General imports . . .	Ditto ditto.
733, 734, 735, 736	67.	Distillery, vinegar, sweets, and malt ledger .	Ledger, as before.
737, 738, 739, 740	68.	—— Cash book	Cash book, as before.
741, 742, 743, 744	69.	—— Abstract .	Abstract as before.
745	70.	Bill book	Bills of exchange from the country.
746	71.	Check book . . .	Amounts payable each day.
747	72.	Pasteboard ledger . .	See 56.
748	73.	Stained paper ditto . .	
749	74.	Made paper ditto . .	
750	75.	Paper cash book . . .	See 56.
751	76.	Stained paper abstract . .	
752	77.	Made paper and pasteboard abstract	
753	78.	Soap ledger . . .	See 56.
754	79.	—— Cash book . . .	
755	80.	Abstract	
756	81.	Starch ledger . . .	See 56.
757	82.	—— Cash book . . .	
758	83.	—— Abstract . . .	
759	84.	Daily Cash book . . .	The total receipt by receiver general, daily.
760	85.	English country superannuation register	The date and amount of grant by the Treasury to individuals.
761	86.	London ditto .	
762	87.	Scotch ditto .	
763	88.	Irish ditto .	
764	89.	English country superannuation ledger	Quarterly payments made to individuals, with the period.
765	90.	London ditto .	
766	91.	Scotch ditto .	
767	92.	English country deductions abstract	Amount of all deductions made from salaries collected from collectors' returns.
768	93.	London ditto .	
769	94.	Irish ditto .	
770	95.	Scotch ditto .	
771	96.	English deduction cash ledger	The cash remitted on account of deductions from salaries.
772	97.	Irish ditto . .	
773	98.	Scotch ditto . .	

		TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
774	99.	General account, English .	The balance sheet of the year's account.
775	100.	Ditto, Scotch .	Ditto ditto.
776	101.	London quarterly accounts .	The several duties and other articles collected into one sum.
777	102.	Aggregate ditto .	The gross amount of the country collected quarterly.
778	103.	London poundage book. .	The penalties as mitigated from double duty.
779	104.	Import quarterly account .	The amount of imports quarterly.
780	105.	Compensation allowance, English	Compensation for quarterly payments.
781	106.	——————— Irish	Ditto ditto.
782	107.	Salary register comptroller .	Ditto ditto.
783	108.	——————— Irish .	Ditto ditto.
784	109.	——————— Scotch .	Ditto ditto.
785	110.	Old store account daily receipts	All sums received for old stores, and the pensions paid.
786	111.	Ditto weekly abstract .	Weekly abstract from daily cash book.
787	112.	Receipt for locks . .	Amount received in England, Ireland and Scotland.
788	113.	Abstract of distribution .	The heads of receipts and payments, to show the aggregate of each.
789	114.	Consolidated cash account .	The receipts and payments of the distribution, abstracted for the auditor.
790	115.	Treasury warrant book . .	Entry of all Treasury authorities.
791	116.	Board's order book . .	Entry of all Board's authorities.
792	117.	Incident register . . .	Amount of each incident bill from which the payments are deducted, as made by the distribution.
793	118.	Salary book . . .	Name and sum paid to each person.
794	119.	Superannuation cash book .	Ditto ditto.
795	120.	Advance book . . .	Advance of salary made to persons who require it.
796	121.	Salary, superannuation, and compensation register . .	Amounts of quarter allowances according to the incidents. (See 117.)
797	122.	Register of solicitors' and tradesmens' bills . . .	Quarterly sums individually stated, and the four quarters brought together, to show the annual amount of each.
798	123.	North Britain cash book .	An entry of Scotch payments into the office as they occur.
799	124.	Register of summary court fines	Penalties paid as awarded on the hearing and adjudication of the Commissioners of Excise.

SCHEDULE OF BOOKS KEPT IN THE OFFICE OF COMPTROLLER GENERAL RELATING TO SCOTCH ACCOUNTS.

		TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
800	1.	Auction Journal . .	Particulars of charges made by surveying officers in each round during the year.
801	2.	Bricks ditto . . .	
802	3.	Distillery ditto . . .	
803	4.	Ditto warehousing ditto .	
804	5.	Glass ditto . . .	
805	6.	Malt ditto	
806	7.	Paper ditto . . .	
807	8.	Soap ditto	
808	9.	Starch ditto . . .	
809	10.	Stone bottles ditto . .	
810	11.	Sweets ditto . . .	
811	12.	Vinegar ditto . . .	
812	13.	Licences	Licences granted each round.
813	14.	Particular abstract of Scotch duties	The amount of charges of each round, the arrears, and payments.
814	15.	Malt allowance register .	The amount of allowances made for spirits made in Scotland.
815	16.	Particular abstract of the consolidated account . .	All the cash from the several duties after repayments made, to be accounted for by collectors.
816	17.	Cash book	All the cash paid into the Revenue by the collectors.
817	18.	Fine register . . .	All the fines paid in Scotland and accounted for.
818	19.	General abstract of distillery .	The different collections for individual duties brought together under one head.

SCHEDULE OF BOOKS KEPT IN THE OFFICE OF COMPTROLLER OF CASH.

		TITLE OF BOOK.	PURPOSE FOR WHICH KEPT.
819	1.	Register	To record the number, date, and amount of each bill of exchange.
820	2.	Check book . . .	A record of the cash credited by the Bank, and brought to account in the cash book.
821	3.	Cash book	Contains the entry of all cash in account with the Bank of England.
822	4.	Day book	For the entry Dr. and Cr. of the daily cash.
823	5.	Ledger	For the entry of all payments under their respective heads.
824	6.	Balance book . . .	For the balancing of the rests, receipts, and payments.
825	7.	Commissioners' cash . .	For the entry of the cash received on each day, to be submitted to the Commissioners.
826	8.	Navy ticket book . .	For the entry of the number and amount of each navy ticket brought to account.

Appendix.

No. 18.
Report of Commissioners of Excise.
13th Sept. 1834.

Appendix No. 18.

Board of Excise, 13th Sept. 1834.

Gentlemen,

Our chairman having communicated to us your desire that we should consider Mr. Abbott's Report, dated 31st December, 1833, 'On the Subject of the several Branches of the 'Excise Department connected with the Keeping or the Audit or Control of the Excise 'Accounts,' and that we should transmit to you with as little delay as possible our observations upon it, we have the honour to state that in complying with that desire, we have endeavoured to do full justice to Mr. Abbott's observations and plans; but we have laboured under considerable disadvantage with regard to the system of account by double entry, proposed in the fifth part of Mr. Abbott's Report, inasmuch as, although the general principles of this mode of account are adverted to, no such description of the means by which it is proposed to adapt its forms to the details of the Excise accounts has been afforded, as would enable the Board to estimate its full effects upon the extensive and complex concerns of this Revenue.

Mr. Abbott, indeed, observes that 'it cannot be expected, that in suggesting a plan of 'account by double entry for the Excise, any thing like a drawing to scale will be attempted, 'the working plan must be fully set out by the individual who shall hereafter be intrusted to 'carry into operation the outline which will now be submitted.' But in a department in which the facts to be recorded are so multifarious and complicated, it appears to the Board that it is upon a full consideration of *the details of the plan alone* that they should be enabled to judge how far there may be any good foundation for the assumed superiority of Mr. Abbott's plan in point of security from fraud, perspicuity of detail, abridgment of labour, or economy of the public expenditure. With these general preliminary observations the Board will proceed to remark upon the principal objections advanced by Mr. Abbott to the details of the existing system, as well as upon those of his suggestions for alterations which are sufficiently detailed to admit of being fully understood by them.

The first general division of Mr. Abbott's Report embraces—

'The various forms in which the duties charged against the trader are recorded in the books.'

Without stopping to correct some errors in the statement of 'the credit' given to traders in London and in the country, or to dispute the inference that, 'in every article in which a 'short credit is given, a monopoly of the manufacture has arisen,' we proceed to the objection (page 117) to the number of books kept by the two accountants for the London duties. It is stated that no less than 15 are in use, whereas an alphabetical index to one ledger would answer every useful purpose.

Mr. Abbott has not shown that a single entry could be avoided by the proposed arrangement. These 15 books are, in fact, subdivisions of, and may therefore be considered, as one book, and the question is simply whether those subdivisions are in any respect convenient or necessary.

It is true, indeed, that the several parts of this book are kept by two clerks, in lieu of by one, as recommended by Mr. Abbott; but, as that gentleman subsequently admits, these clerks are also employed in other business; and as the traders do not, as Mr. Abbott has erroneously assumed, attend in any thing like average numbers daily, the continuance of two clerks in this duty is indispensable to prevent the most inconvenient delays to the traders, the greater portion of whom attend together, and nearly about the same time on particular days, to pay their duties. With regard to the number of parts into which this book is divided, it does not appear that any advantage could be obtained by sewing them together in one or two volumes with an index, as proposed; and, practically, great convenience is found to arise from any of the parts being by the present plan accessible to whichever of the two accountants may be first at leisure.

Mr. Abbott proceeds to assert that it sometimes happens, that after the London trader has had the document upon which he is to pay his duty properly checked, he does not pay the amount to the receiver general, and that this error may possibly not be discovered at the end of the day. It is, however, sufficient to observe, in reply, that the accountant and receiver agree the amount of duty at the close of each day, which must render the detection at that time certain, as Mr. Abbott himself admits.

It is only necessary to state in reply to Mr. Abbott's observation, as to certain classes of traders who are allowed to retain their 'charge papers' delivered to them, by the officers showing the amount of charge, that it is by no means an invariable rule that other traders should produce them when they attend for payment of duty; and that the omission is not in any case of importance, inasmuch as printed forms filled up by the accountants containing the same particulars are supplied at the chief office.

London Licences.

Mr. Abbott suggests (page 118) that a condensation of the forms of licences would greatly facilitate and simplify the business; and he appears to object generally to the regulations of this branch of the department.

The form in which a trader applies for and obtains his licence (described page 139) is found to be necessary, and is calculated to facilitate the examination of the documents upon

Appendix.
No. 18.
Report of Commissioners of Excise.
13th Sept. 1834.

which they are granted; as very frequent instances occur in which incorrect and otherwise imperfect certificates are produced at the chief office.

Mr. Abbott asks, with reference to the business of 'registering and indenting,' which, it was stated, would probably fall in arrear if the extra attendance now required were dispensed with, what is the utility of a fifth record, when the trader's licences have already been entered four times? Of these four entries, *three* are records in the books of the accountant, receiver, and comptroller. The fourth, or rather the first in order, is the register, which contains the primary entry of the name, residence, and description of each trader, and is the foundation of all the subsequent proceedings. With regard to the fifth, Mr. Abbott is doubtless aware that it is a counterpart of the licence, and that in this respect the form of a mercantile check book has been usefully adopted; but he appears to be unacquainted with some of the useful purposes to which this record is applicable. The production of the counterpart in courts of law has always been deemed necessary as evidence upon any trials relating to such matters in which the Revenue or the public are interested, and is, in fact, frequently required for that purpose. It also answers the important purpose of identifying, by the indenture, the respective licences when necessary, and of preventing forgery or any similar abuse of those instruments. The Board cannot, therefore, regard this process in the light in which it is characterized by Mr. Abbott, and are of opinion that it ought not to be dispensed with.

Mr. Abbott, in objecting to the extra assistance in this branch, which he describes as the cause 'of considerable annual expense,' is either unacquainted with, or has omitted to advert to, one part of the duty, which consists in preparing lists of those traders whose licences are in arrear, and upon which the surveyors proceed to call upon the parties for a renewal of them. From the surveyors' returns a final list of defaulters is made up, and the necessary legal steps are then ordered for the recovery of the duty. The accountants could not, without neglecting their ordinary business at that time, complete these lists with the promptitude which is requisite to protect the Revenue from the loss to which it is, indeed, even now, in some degree exposed, either from the insolvency of the parties, or from their quitting their premises; and there can be little doubt that if this necessary part of the business were deferred, many traders would take advantage of the circumstance, and the recovery of the duties would be protracted, and rendered eventually more difficult and expensive.

The principal question, however, is, whether the separate licences now in use might not, in some cases, be comprehended in one form; and the Board are disposed to think that Mr. Abbott's suggestion in this respect may be adopted with regard to the publicans' licences, if no legal objection be found to exist; but although some labour and inconvenience to the trader may thus be avoided, the amount of saving would be inconsiderable, the whole expense of the officiating in the department not exceeding 150*l.* per annum, a sum which is usually divided amongst several persons; and the Lords of the Treasury have not, as is intimated, repeatedly objected to it. Upon one occasion, indeed, their Lordships desired to be furnished with a full statement of the grounds for the extra charge. The explanation was immediately furnished; the expense was sanctioned, and has, from time to time, been authorized, without comment, from that period.

Auctions.

Mr. Abbott objects to the auction register as an incomplete and inefficient document. He does not, however, suggest any alteration in the form, but considers that a 'diary' would be extremely useful. This register, however, exhibits the following particulars:—

1. The date and particulars of each notice catalogue;
2. The date at which the sale becomes due;
3. The amount on which the duty is charged;
4. The cause of exemption from duty, if any;

and shows, at one view, the number of sales unaccounted for by each auctioneer.

The adding up of this register, as suggested by Mr. Abbott, would not cause a correspondence with any cash entry in another book, as, although the description of the sale is regularly entered from the notices, the first intimation which the accountants have of the money to be paid, or that *any* duty in respect of them is due, is when the auctioneers attend to settle them, which from the credit allowed, and other circumstances, happens at uncertain times. Thus, supposing the sales to be registered for a given period, and compared and agreed with a cash entry, the totals could not be added up, for the purpose of any useful comparison, with the cash book, until all the sales of that period had been settled, some of which would, as we have just observed, be a long time outstanding.

The 'diary,' recommended 'to show, day by day, the sums collectable for auctions,' is a document which could not, in any respect, answer the intended purpose, as the amount cannot be ascertained until the auctioneer has made his declaration as to the way in which the property has been disposed of. It is obvious that in many cases in which notice is given, no sale is held, and that many sales are exempt from duty from various causes.

With respect to the 'numerous arrears,' spoken of by Mr. Abbott, as existing on the 29th November, 1833, it is the practice to make out a list of all sales, due and unaccounted for, on the 15th of every month, which is referred to the solicitor. The November sales were, after the usual printed applications had been sent to the parties, returned in arrear on the 1st of February, about ten weeks afterwards; and that interval is found to be not more than reasonable, considering the many causes which interfere to prevent the settlement of the sales; such as the difficulty of obtaining the proper certificates of exemption from duty, of the whole, or

part of the property, sold, &c. &c.; and that poundage is charged after the expiration of the credit allowed by law. Of the 815 sales in arrear, noticed by Mr. Abbott, the following remain unsettled, out of about 9000, which are held annually :—

2 The parties not licensed, and absconded.
4 The parties absconded; duty recoverable.
1 Exchequer case. Liability to duty disputed.
16 Duty recovered, and in the hands of the sheriff.
20 Duty in part paid.

43

With regard to the observation, that 'in order to show how completely this branch of the 'Revenue depends upon the integrity of the auctioneer, it is only necessary to state no officer 'attends the sales,' &c., it is to be observed that officers do occasionally attend the sales; but even if their attendance were constant, it could not be ascertained what lots were bought in for the owners, &c. and the check could not, therefore, be an effectual one.

Country Duty.

Mr. Abbott, after stating some particulars as to the mode of charging the duties accruing in the country, proceeds to observe, that 'two sets of accounts are in operation,' and that 'it is quite evident that one cannot be used as an efficient check upon the other.' This remark may be perfectly true; but, in fact, these accounts are prepared for distinct and independent purposes, and are not intended, in the slightest degree, as checks upon each other. That which is prepared for the auditor is the Commissioners' general account of the Excise Revenue; and is founded upon the *charge* for the eight rounds for the year. The other is the account of the *receipt* within the year, and is made up in the exact form prescribed by the Treasury for the financial returns which are annually laid before Parliament. The reason assigned by Mr. Abbott why these accounts cannot be 'an efficient check' upon each other, namely, that the one is in print long before the other is made up, would seem to imply that, in this instance, he has not observed the distinction between the account of *charge* and the account of *receipt*, which is, indeed, the true reason why they could not, in any case, be compared with each other for any useful purpose.

In speaking of the consolidated duties state of account, which is sent to the collector for his signature and affidavit, it is asserted by Mr. Abbott, that opportunity is thus afforded to the collector to avail himself of any error which the accountant may have made in his favour, and to reject any error against himself. As this state of accounts refers to the disbursements, (which, indeed, have undergone a previous check in the periodical accounts,) it is obvious that the ulterior examination by the auditor would render this opportunity of confirming errors perfectly unavailable; and the preparation of such an account by *the collector*, which is recommended as constituting a check, would be attended with much more labour, and occupy more time than it now does, and thus greatly interfere with the other very important duties of his office.

Mr. Abbott proceeds to observe, that 'it is difficult to determine the use of this state 'EXCEPT that it is the document sent to the auditor.' It is, in fact, furnished to that officer expressly in order that he may be apprised of the sums for which the respective collectors have had credit, and may ascertain that the documents and vouchers correspond with the amounts. It also forms a step in the progress of the accounts, as it is an abstract of each collector's account of the charge and discharge; which abstract is necessary for the formation of the general state of the collectors' accounts in the aggregate for the whole kingdom.

Mr. Abbott describes the collectors' 'duty account current,' as 'the copy of a copy of an 'original document used as the foundation of an entry at the chief office.' The meaning and application of this passage is not, however, very clear. The voucher (the presumed 'original document,') is forwarded to the Board by the officer, and is never seen by the collector; the duty account current is made from the abstract of the voucher, with which, after it has been examined by the supervisor, he is furnished by the officer. These are each distinct and original documents to the accountants and check officers at the chief office, and the entries, videlicit, of the vouchers in the 'journal,' and the account current in the 'particular 'abstract,' afford the means of an effective and important check, which is immediately given in the comparison of the aggregates of the 'journal,' and 'particular abstract,' both of which, as has been before stated, are raised from different sources.

Mr. Abbott observes that the general statement of the account is 'sent to the collector, to 'sign and swear to, although he can know no more what quantity of malt has been made 'throughout his collection, except from the returns of the supervisors, than the accountant 'who prepares the annual account.' 'Malt made,' has nothing whatever to do with this account; and the collector's knowledge of the quantity is therefore unnecessary. The affidavit of the collector is a security, inasmuch as he might, without the knowledge of the supervisor, (whose returns would not, therefore, be a check in this particular,) have taken up money in respect of sums appearing to be in arrear; but the oath is not, in other respects, of any more extended signification than that which implies that the collector is not cognizant of any fraud or incorrectness in the vouchers upon which the return of the arrears are founded. There is, however, another object in the transmission of this account; which is, to assure the collector that he is not charged with a larger arrear than is justly due from him.

Appendix.
No. 18.
Report of Commissioners of Excise.
13th Sept. 1834.

Upon the subject of 'old arrears' it does not seem that any advantage would arise from special annual Reports. The recovery of money under that head is usually obtained from some accidental circumstance which becomes known to the supervisor or to the local officer; but those arrears which are unquestionably irrecoverable might, as Mr. Abbott suggests, be written off by an order from the Lords of the Treasury.

The subdivision of the 'duty journals,' in which the details of the vouchers are entered, for the purpose of checking the 'account current,' is necessary, although objected to, to enable the accountants to furnish certain local returns of quantities and duties, frequently called for, which could not otherwise be obtained, without the labour and inconvenience of referring to the vouchers.

Under the heads of 'country licences' Mr. Abbott proposes that the journal, in which the amount of licences, as shown in the voucher, is entered, and the vouchers, be filed in 'guard books,' and used by the accountants to check the collectors' 'licence account current,' more especially as 'the principal journal and ledger of the department would be calculated 'to furnish all information, &c. should the particulars be called for.' As there is, at present, no other mode of arriving at the aggregate number of the licences granted than by the addition of the entries in the journal, the process objected to is indispensable. The form and arrangement of Mr. Abbott's 'principal journal and ledger' are not described. No opinion can, therefore, be formed as to the economy or advantage of the substitute.

The 'sale sheets' of country auctioneers, which Mr. Abbott considers an inconvenient document, have been for some time discontinued, at the suggestion of the parties, who prefer making the returns in their own catalogues, which, however, are not required by law to be printed.

Revenue other than Duties.

Mr. Abbott, under the head of 'fines and sales,' observes that the books kept in the English department are 32, in the Scotch 18, and in the Irish 4; that there are six clerks in the English, four in the Scotch, and three in the Irish branch; and he has annexed, in the Appendix to his Report, some remarks from the accountant, (Mr. Steele,) who is employed upon the business of the Irish fines, upon which Mr. Abbott appears to have formed his opinion of the superiority of the system in use in the Irish fine office, and the great saving of labour which would attend the assimilation of the books and a consolidation of the offices. In Mr. Steele's Report to Mr. Abbott, there are, however, many erroneous statements. The books in the English branch, used for transacting the same description of business which is performed in the Irish, are but a very small part of the thirty-two; of the others, many being used for the London sales of foreign spirits, (redistilled;) tea sent from the out-ports; illegal spirits from Ireland and Scotland, and other articles relating to London duties, which, as there is no collector for London, are entered by the accountant for fines, who acts, together with the receiver general, in that capacity. It is also to be observed, that many of these books are used as subdivisions of one volume, kept separate for greater convenience. We may add, that a certain portion of them may be considered in the light of private memorandum books, for the convenience of the principal of the department, although they have been returned, perhaps unnecessarily, in the official list; and some books of a similar character, in the Irish branch, have been omitted by Mr. Steele, in his return. We are not, however, prepared to say that some books may not be advantageously discontinued; and we are, at present, revising the department with that view, as well as to ascertain whether any of the six clerks, at present employed in this office, can be dispensed with. The books in the Irish department are *six*, and not *four*, exclusive of the quarterly abstract of accounts, which, though included by Mr. Steele in the number of English books, is not returned by him in his list of those kept in the Irish branch. In the Scotch there are five, instead of six, as stated by Mr. Steele, whilst Mr. Abbott, who appears to have confounded specimens, vouchers, and returns from the officers, with the books of the department, described them as amounting to eighteen. It is true that the title of the return, in which all these documents appear, describes them, erroneously, as books; but if Mr. Abbott had examined this branch of the department, he must immediately have seen the error.

With respect to the assimilation of books, those which are kept in the English department correspond with the three which are in use in the Irish, from which, as Mr. Steele observes, an effectual check is kept over the returns made by the collectors and supervisors, and are, with some slight alteration in the heading of the columns, the same as those which have been used in the English department for many years. The assimilation of the books is, in fact, nearly perfect; and Mr. Steele has very improperly asserted that the general order, of 26th January, 1833, has not been acted upon in the English office. He would have found, on inquiry, that it has been strictly complied with from the date of its promulgation.

With respect also to the number of accountants employed in the business of fines, Mr. Abbott has omitted to state the fact, that the general and assistant accountants in the English branch have other duties to perform. In the Scotch branch only two accountants are occupied with the fines, instead of four, as stated.

The suggestion for the destruction of all goods seized under the value of 5*l.* is open to the objections that the expenditure would be increased, as the cost of seizure and condemnation, which amounted in the last year to upwards of 800*l.*, and are paid out of the produce of the sales, would fall upon the Revenue, which would also sustain the loss of the King's share; and that it would take away from the officer an inducement to exertion. In the last year a sum of between 600*l.* and 700*l.* was distributed to the officers in England, as the produce of seizures under the value of 5*l.*

Upon the proposed suggestion that the goods should be destroyed by the overseer, who should be remunerated by a gift of the package, it does not appear to be necessary to offer any observation.

It appears, however, to the Board that much labour might be saved, and some of the books now in use discontinued, by deducting a per centage, as is the practice in the department of Customs, from the gross produce, in lieu of the actual expenses; and this arrangement would also enable the Board to make an earlier distribution of the officers' and informers' proportions, but an alteration of the law will be necessary.

The 'export fees' are applied to the augmentation of certain salaries, and the balance only is brought to account. These fees were originally wholly received by the officers, without, of course, being in any way accounted for. It was subsequently thought right to limit the amount to be received from these fees by each individual; and an order to that effect was issued, under which the Revenue should derive the benefit of any surplus. This balance has hitherto been alone brought to account; but it appears to us that the more proper plan would be to bring the whole amount of these fees to account, together with the sums paid to the several officers out of the amount. The present practice will therefore be immediately corrected.

The 'poundage,' for nonpayment of duties, is a small fine, which has been from time immemorial required from parties who do not pay their duties in due course, in preference to having recourse to a proceeding for the recovery of the double duties—the penalty which they incur by their omission. The produce has hitherto been amalgamated with the duties; but the amount will hereafter be brought to account under the head of fines.

The fund arising from 'old stores' is appropriated in the manner described by Mr. Abbott. It has not hitherto been returned into the finance account; but its existence and application are known to the Lords of the Treasury, and the accounts are checked by the comptroller.

With reference to the great number of books adverted to in Mr. Abbott's schedule as employed for the purpose of account in the accountant's department, viz.—for England 305, for Scotland 62, for Ireland 50; total 417;—it is to be observed, that many of the books enumerated are only parts, or divisions, of the same book, but kept separate for convenience and facility of entry. When, therefore, allowance has been made for books of this description, it will be found that the numbers are as follow: for England 134, for Scotland 33, for Ireland 25; total 192. But it must also be stated that these numbers include various books kept for the purpose of supplying finance accounts to Parliament, &c. and also for the entry of letters, Board's orders, reports, &c. and should not, therefore, be classed under the head of books of account. The number of books of this class is as follows: for England 43, Scotland 14, Ireland 6; total 63: which will leave the number actually used for conducting the system of accounts at, for England 91, Scotland 19, Ireland 19; total 129.

The last division of the first branch of the Report contains the 'proposal of a new system 'for recording the duties charged against the trader in London and in the country,' which consists of a condensation of the information obtained by the existing returns comprised in 10 documents, the yearly aggregate number of which is stated to be 107,434, into six returns to be made by the supervisors, by which a saving is contemplated of 45,642 documents annually. This amount of saving is, however, stated to be contingent upon a new system of collection;—but applied to the existing mode, the adoption of the six forms would, it is stated, involve a still greater reduction, videlicit, of 54,618 documents per annum.

The scheme for the new system is more particularly developed in a subsequent part of the Report, (p. 127,) but it may be convenient to notice it in this place, and before the proposed alteration of the forms is adverted to.

The project is to abolish the office of collector, to which Mr. Abbott states, 'a certainly 'undeserved importance is attached, whilst the expenses attending it have tended materially 'to increase the charges of management;' and to transfer the duties to the district supervisors, with some immediate and prospective augmentation of their salaries. In result, however, a saving of 33,569*l.* 18*s.* would be, it is assumed, at once effected, and an additional saving of 42,900*l.* eventually.

Mr. Abbott professes to be aware that 'upon the exertions and vigilance of the supervisor 'the security of the Excise Revenue principally depends,' but it is apprehended that he has very little knowledge of the duties of the station, and still less of those of the collectors, when he suggests that upon the supervisor should be imposed even the additional labour of collecting the duties, which is, in truth, the very least portion of that which the collector is called upon to execute. The Board presume that the Commissioners of Inquiry must, in the course of their experience, have had ample opportunities of seeing how laborious and incessant are the avocations of a supervisor; into what multiplicity of daily detail the performance of his present business must necessarily lead him; and how important to the discipline of the service, and to the security of the Revenue, is the proper occupation of his time at the various points within his district, in which his presence is frequently and unexpectedly required. To impose *any* additional labour upon this class of officer must involve a less efficient discharge of the whole of his performances; but any attempt to combine the duties of the two stations, as proposed, would, in a great degree, alter the peculiar and effective character of his appointment. It may be supposed that by increasing the number of supervisors the same attention might be given to their proper duties; but to any person acquainted with the system, it must be evident how incompatible are the duties of the two appointments, whilst the expense of the additional numbers would soon diminish, or, perhaps, altogether absorb the contemplated saving. Many of the duties which devolve upon the collector, require an extensive knowledge of the laws and regulations relating to exciseable manufactures, and the general business of the department, and great discretion in the application of them. These qualifications and acquirements, the result, for the most part,

Appendix.

No. 18.
Report of Commissioners of Excise.
13th Sept. 1834.

of long experience, render him competent to advise and arbitrate in many disputed and difficult cases which occur; to preserve a strict system of discipline amongst the supervisors and officers; to inquire, with the authority and influence of a superior officer, into all local complaints; and to communicate with the Board in all confidential matters connected with the state of the Revenue, or other important objects arising within the limits of his collection. We have no hesitation in stating that the time which is thus occupied in duties other than those of mere collection, could not be spared by a supervisor attending to the performance of his other business, even supposing that the qualifications and attainments of officers of that class were such as to remove all doubts as to their fitness for the duties of the higher appointment. To these considerations it may be added that the collector is, in truth, a very important check upon the supervisor and officers, who conjointly charge the duties, and who might, in collusion, return a less sum than was actually charged, and misapply the difference: whereas the collector, who now receives the duties, compares the amount charged in the survey books with the abstract, and can thus detect an intended fraud of this description. Without, therefore, entering into any further detail upon this part of the subject, as Mr. Abbott's project is so evidently founded upon a misconception of the duties of each class of officer, we will only observe that its adoption would not fail, in our judgment, to be attended with the most fatal consequences to the Revenue, and generally to the interests and character of the service.

With regard to the six returns to be substituted for the documents now in use, and which Mr. Abbott considers applicable to the present system of collection, it will be necessary, in order to render the comparison of the two sets of forms more intelligible, to give a brief description of the documents now in use, in the order in which they are enumerated by Mr. Abbott.

1. The vouchers, both in London and the country, contain the name of every trader on whom duty is charged; the quantity and denomination of goods charged on each such trader; (the duty payable, if in London;) the aggregate of the quantity of goods charged; and the total amount in money. A voucher is made up in each division, or ride, for each duty.

2. Arrears lists contain the name of each trader upon whom duty has been charged, but is not payable till a future period, and the sums outstanding against each such trader. A list is made up for each duty, by every supervisor, at the close of each round.

3. Petty accounts are returned weekly, while the duties are in course of collection. They contain, on the debtor side, the sums collected in each division and ride; and on the creditor side the sums remitted and disbursed.

4. Collectors' duty accounts current contain the amount charged, and not due, at the close of the preceding round in each division and ride; the amount charged in the current round; and the amount charged and not due at the close of the current round. They also contain payments on account of exports, allowances, &c. &c.; the net amount of cash received and transferred to the consolidated account current. One of these duty accounts current is made out for each duty by every collector at the termination of each round.

5. A consolidated account current is made out by each collector at the end of each round. It contains the net amount of duty, of each description, transferred from the duty accounts current; the particulars of the charges of management, under distinct heads; disbursements proper to other departments of government, and the remittances.

6. Deductions from salaries accounts current contain the sums paid to each person who has entered the service since 11th August, 1829, and the amount of deductions made therefrom, after the rate of 2½ per cent. for salaries, &c. not exceeding 100*l.* per annum, and 5 per cent. if above that amount. This account is returned by each collector half-yearly.

7. Lock accounts current contain the number and kind of locks furnished to the traders in each district; the sums paid by such traders, and the remittance in respect thereof: also an account of the locks received, disposed of, and remaining in hand. This account is returned quarterly.

8. Collector's salary lists contain the particulars of the salary paid to each person in the collection in each round, and the total to each such person for the year. They are sent by each collector at the end of the year.

9. Supervisors' lists of officiators contain the name and rank of each officiator who has been employed in the district during the round at any time; the station in which employed; the period during which employed; number of days; in what round payment claimed by collector; and on what occasion each officiator was employed. These lists are returned every round.

It is proposed to supersede the London vouchers by the document in the Appendix No. 4, p. 143, which is to be returned weekly. The contents differ very little from the contents of the vouchers, at present returned, and may be described as an abstract of these vouchers, or the whole of the vouchers entered in one large sheet. It possesses no advantage over the present forms, beyond that which may be thought to arise from bringing the aggregate of each duty in each district at once into view. But the disadvantages are many and obvious. Mr. Abbott has not shown in what way this return is to be made up; whether the officers of the district are to meet together with their several books for the purpose of entering their charges against the traders under their survey; or whether the document is to be left at some place for the purpose; or transmitted from one officer to another for completion. In this return, which is to be the foundation of the charge, the use of words in describing the quantities and amount is to be discontinued, so that in the case of altered or partly obliterated figures, there will be no means of deciphering them with accuracy. The vouchers for each duty can, in their present form, be readily collected, and the particulars entered by the respective accountants under their proper heads, with great facility and little risk of error. From the extent of the new form, and the number of heads of duty to be opened in it, the chances of

error would be greatly multiplied, and the adoption of it would preclude more than one accountant from being employed at one time in entering the particulars applicable to each district. No saving would accrue from a reduction in the number of returns, as it will be more difficult and attended with more expense to prepare the proposed document, in each of which there will also be considerable waste, than those for which it is intended to be substituted. In point, therefore, of facility, correctness, and dispatch, as regards the preparation of vouchers, and raising the account from them at the chief office, and finally as it respects economy, the proposed form, even if it were practically applicable, is materially defective.

The form for the country duties is to be found in document No. 5, (page 144,) which is meant to supersede the voucher's and arrear lists. It is prepared with a view to contain the quantities of each description of articles charged in each division and ride in one collection, and the amount of duty proper to each quantity. It is also to contain the names of the traders against whom arrears are outstanding at the close of each round. A reference to the proposed form will at once show, that when enlarged so as to admit of a clear insertion of figures and names, the size of it would be so inconveniently large as in itself to constitute a ground of objection. If the object be to diminish labour, it is clear that nothing will be saved by the proposal, inasmuch as the officer must, in order to obtain and post the necessary particulars, abstract from his books the aggregate of the charges on the several traders, a process which is really equivalent to making out the present voucher. These abstracts must be produced, as the vouchers now are, to the supervisor for examination, or he must make out abstracts himself, if, indeed, Mr. Abbott contemplates the continuance of that check upon the correctness of the officers' charges; and, so far from effecting an abridgement of labour, the proposed form would, in reality, have a contrary effect; whilst the liability to error would be increased, from the unusual and inconvenient size of the document, and the numerous heads of entry which are comprised in it. Besides, this return would not be completed until the close of the round in which the traders attend to pay the duties which are returned in it. The first intimation, therefore, which would reach the chief office, of the sums to be received by the collector on each collecting round, would be given in a return of the amount, *furnished some time after the payment of the duties had actually taken place:* whereas, under the present system, the voucher particularizing the charge against each collector, is received at the chief office, and the charge actually raised, before the money is collected. But the transmission of the vouchers (which are received at the close of each *charge* round) facilitates the preparation of the ulterior accounts, which could not be even commenced until some time after the termination of the *collecting* round. It appears also that this document, although requiring probably as much trouble in the preparation as the returns now in use, as far as the officer and supervisor are concerned, does not, in fact, comprise so much information, as it omits the names of the respective traders against whom the several quantities and amounts are recorded. It may be alleged, that as the collector raises his charge against the individual traders, the aggregate quantities and sums are sufficient for all useful purposes at the chief office. The insertion of the names is, however, found to be necessary to enable the Board to obtain early information of the charges upon individuals which could otherwise only be obtained by searching the officers' books, which are not forwarded till a considerable time afterwards, and is calculated to facilitate the settlement of any difference between the collector's abstract, and the accounts raised at the chief office. But the greatest objection to the adoption of this return is, that although it is the only document in which the charge against the trader would be recorded, it would pass at once into the hands of the officer appointed to receive the money, without any countervailing check, and be by him transmitted to the Board, leaving him at liberty to make any alterations or erasures which might be necessary to cover fraud or irregularity. At present, as the Commissioners of Inquiry are aware, the voucher (the document upon which the charge is raised) is not seen by the collector; but after having been made out by the officer, and recomputed by the supervisor, is forwarded to the accountants at the chief office, where it is examined, and again computed, and is immediately made the foundation of a charge which the collector is bound to meet. This process is one of the fundamental principles of the Excise system of account: it has hitherto been considered, as it has, indeed, ever been found to be, a most simple and salutary check, facilitating and expediting, at the same time, the progress of the general account, and furnishing, in other respects, the prompt and easy means of information. We have shown in what respect Mr. Abbott's proposed substitute is defective; but even if its disadvantages were less apparent than they are, he has failed to prove that any real necessity exists for the alteration of a system which has, in this respect, at least, performed all that could be required for the security of the Revenue or any other purpose of its adoption.

The objection which has been already stated to a condensation of the vouchers in one document, as not admitting of the employment of more than one accountant at a time, applies with particular force to the form of the document now under consideration.

It may be proper to add, that the voucher is the legal document upon which the charge of duty against each trader is made to rest; and that, as the form proposed does not contain the names of the respective traders or the amount proper to each, it would not be in accordance with the return contemplated by the statute.

The proposed form of a licence account, No. 6, (page 146,) would contain little in addition to the particulars furnished by the document at present in use, but it would comprise in one return licences of every description. If intended for a collection, the size would be, it is apprehended, most inconveniently large, and lead to inaccuracy and confusion. It appears, however, that the consolidation of those licence vouchers which are not now blended in the general voucher, might be attended with advantage; but the condensation here suggested by Mr.

Appendix.

No. 18.
Report of Commissioners of Excise.
13th Sept. 1834.

Abbott is carried to a most inconvenient extent, and is also liable to the objection which has been raised to the transmission of the vouchers through the hands of the collector.

Having thus adverted to the forms which are intended to supersede the vouchers in London and in the country, we proceed to notice those which relate to the moneys received and disbursed, and which are numbered 7, 8, and 9, in the Appendix. These documents are intended to contain, but in a different form, the same particulars as those now furnished by the duty accounts, consolidated accounts current, and weekly petties.

On the form No. 7, which will give the receipt under each and every head of duty, we have only to observe that the size of the account, the detail of which will be extended beyond what appears to us to be either requisite or useful, will be inconveniently large; but the form, as far as we are enabled to judge of the purposes to which it is to be applied, does not appear to us to be liable to any other objection.

The form No. 8 is an attempt to combine, as far as the disbursements are concerned, the present duty accounts with the consolidated accounts current, an arrangement which has always been considered extremely desirable, as concentrating in one document, and by that means exhibiting at one view, the whole of the discharge under its respective heads; but from the extent and variety of particulars which such an account must necessarily embrace, the difficulty of adopting it has hitherto been found to be insurmountable. The annexed specimen is made up from actual returns, in the form given by Mr. Abbott, (No. 8,) and will show how little this form is practically applicable to the object for which it was intended, extending, as it does, to above fourteen feet in length by about four feet in breadth, although the entries have been made in lines as close to each other as clearness and legibility would admit of.

The form No. 9 appears to be a condensed summary of the preceding accounts, and to answer the purposes for which it is intended.

We have to add, that the lock account current, as a separate return, may be dispensed with; and that the collectors' salary lists, which, under a practice since altered, were useful to the auditor in checking the accounts of salaries, may also be discontinued.

Having, however, shown that it is highly desirable to continue the country charge vouchers in their present form, in preference to that suggested by Mr. Abbott, we find, on abstracting their amount, viz., 79,121, from the total number of documents enumerated by him, that the remaining number is only 28,313; whereas the number of documents proposed by Mr. Abbott, when the returns for each round's duties charged in the country (voluminous documents intended to supply the place of vouchers) are excluded, would amount to 52,120, exceeding the number of documents at present used for the same purposes by 23,817.

SECOND PART.

The Second Part of Mr. Abbott's Report relates to the system upon which the duties are collected. As the suggestion for abolishing the office of collector, with which this section concludes, has already been noticed, it is only necessary to advert to some of the objections, which are here specified, to the principle and details of the present system.

As the third subdivision of this part of the Report is entitled 'objections to the present 'system,' and immediately precedes Mr. Abbott's substitute, to which we have already adverted, it was natural to infer that the evils of that system would have been distinctly and prominently detailed, and that the Report would have conveyed the clearest and most convincing reasons for the proposed alteration. But the objections which, it is presumed, are intended to justify this important innovation, were found to be,

1st. That the collectors do not, in all cases, avail themselves of the branch banks of the Bank of England in making their remittances.

2d. That there appears to be no fixed and special rule for the guidance of the collectors in drawing for cash to meet certain naval and military disbursements, *i. e.* whether they shall draw bills upon the Commissioners, or upon the receiver general.

3d. That the bills of exchange are entered nine times.

4th. That the bills are endorsed to the Commissioners; and,

5th. That the books kept by the collector are not in the most eligible form.

Whatever weight may attach to any, or all of these objections, it must be manifest to any person acquainted with the subject, that the new system of collection, by which the statement of the alleged defects is followed up, cannot, in the slightest degree, improve or alter any one of the points to which Mr. Abbott's preliminary observations are applicable. The project, therefore, of abolishing a most important appointment of collectors, and transferring the arduous and responsible duties of it to a class of officers whose present occupations would, for the most part, be incompatible with any such arrangement, and who are already fully and unremittingly employed, must be considered as a gratuitous suggestion; unless, indeed, the general assertion which immediately precedes it, that 'defects in the system of an establish-'ment, so extensive as that under consideration, are generally radical,' be taken as the authority and justification of Mr. Abbott's proposal.

Reverting, therefore, to Mr. Abbott's objections, (p. 125,) which must be regarded as totally unconnected with the 'proposed new system,' we have to show, 1st, under the first head, that although the branch banks of the Bank of England would certainly be resorted to whenever any circumstances should occur to rescind, or bring in question, the existing contract with the returners, at any place in which those establishments are found, it has been considered neither just nor expedient that the Revenues should at once be withdrawn from the parties through whose agency they had been remitted with punctuality for so many years, and who had, at all times, rendered every facility to the transactions of the department: and unless the Lords

of the Treasury should think fit to desire that the existing contracts should be immediately put an end to, in favour of the branch banks of the Bank of England, this Board would not feel disposed to disturb the present arrangements.

Secondly. It is undoubtedly true that when the country receipts are insufficient for the payment of naval and military pensions, the collectors draw sometimes upon the Commissioners, and sometimes upon the receiver general. In either case they have the Board's authority for drawing a bill, and if it be considered of any importance, the practice in the few instances in which any drafts for such purposes are required, can be made uniform.

Thirdly. The bills are not entered nine times, in the sense in which Mr. Abbott would seem to imply that they are. Two of the entries are to record the bills *paid* each day. The remainder record, in various departments, the bills *received*. The first of these latter entries is in the Commissioner's bill book (in which the bills are entered as received, in the presence of a Commissioner;) the second, in the general accountant's, which is merely an abstract; the third, in the accountant's bill book. The three other entries are in the respective books of the receiver general, the comptroller general, and the comptroller of cash; who will, for their own security, consider it necessary to be enabled to enforce the check upon the accounts from their own books, in preference to those of other officers. It might be practicable, however, to render the accountant's bill book subservient to all the purposes for which the Commissioner's book, and the accountant's abstract, are now retained; and two of the forms now in use might thus be dispensed with.

The bill accountant enters all the bills in a book showing the amount and particulars of each bill, with the name and collection of the several collectors who have remitted the same. The 'detailed statement' has described this process by stating that 'the bill accountant enters the bills to the accounts of the respective collectors;' it has not, however, described these bills as being 'entered *to the credit* of the collectors by the *bill* accountants,' as erroneously stated by Mr. Abbott, since the statement above quoted is shortly followed in the same page by the ensuing paragraph, 'as the bills become due, the amounts are collected by the officers 'of the Bank; the Bank then giving credit for them, and the receiver general issues receipts for 'them *to the accountant, by whom the amount of each bill is placed to the credit of the collector 'by whom it was remitted.*'

Fourthly. It was necessary that the bills should be made payable to the Commissioners, because they are authorized by the existing law to resort to the process of an extent for the recovery of the amount of such bills, if not duly paid. If endorsed specially to the receiver general by the Commissioners, a second endorsement would be necessary on his part, to the Bank of England, which, instead of diminishing, would double the labour.

Mr. Abbott's concluding objection in this division of his Report, is to the collector's books, which, he observes, in their present form, 'open a door to extensive error, and allow the 'possibility of fraud.' The examples given do not, however, at all bear out that assertion. If the 'charge paper given to the trader, should not,' as he supposes, 'accord with that sent to the chief office,' the circumstance must be discovered by the accountants when they compare the account raised from the *vouchers* with those raised by the collector, from the *abstract;* and, in such a case, the information comprised in the vouchers, which Mr. Abbott has proposed to discontinue, would, as we have before observed, be particularly useful in detecting an attempted fraud, or in rectifying an unintentional error. How then the form of the duty ledger, now in use, can facilitate the commission of fraud, we are quite at a loss to conjecture.

A continuous cash book, recommended by Mr. Abbott, in which every cash transaction should be recorded in succession, would, no doubt, be a simple and useful document in itself, but the suggestion is founded rather upon a general reference to what is requisite and practicable in mercantile proceedings, than upon a knowledge of the particular case to which it professes to be applicable. Is it intended that on the sitting days, particularly on the 4th and 6th rounds, each of the various sums received on account of *licences* should be thus primarily recorded? or the detail of the numerous payments on account of the naval and military pensions, all of which must afterwards be classified for insertion in the document to be furnished to the chief office?—For recording these transactions in the manner stated, there would not be, in point of fact, sufficient time, and even if the form and arrangement of the books now in use, could be improved, it does not appear to us that Mr. Abbott's suggestion would have any other effect than that of increasing the time and labour at present occupied in the preparation of the collector's accounts. But the cash book is, in fact, the property of the collector, and the Board conceiving that those officers would adopt such forms as are found in practice to afford to them the greatest security and convenience, have never been in the practice of interfering with the mode in which it is prepared and kept.

THIRD PART.

With regard to the objections advanced by Mr. Abbott, in the Third Part of his Report, to the forms and books used in the receiver general's department, we annex a Report from the receiver general and his first clerk, which going into the requisite details, replies to the several observations upon the department; and we apprehend that it will not be necessary for us to say more on this part of the subject, than that several of Mr. Abbott's objections appear evidently to have arisen from misconception, and that, with regard to the system of account by double entry, as it is proposed by Mr. Abbott, that the books by which that system would be established should be arranged and kept by a bookkeeper in the accountant's branch, it

Appendix.

No. 18.
Report of Commissioners of Excise.
13th Sept. 1834.

does not appear that any difficulty would arise on the part of the receiver general's department.

To some of the remaining parts of this section of the Report it may be desirable to advert in a more specific manner, as bearing more directly upon other departments.

In adverting to the 81 books, alleged to be kept in the office of the receiver general, Mr. Abbott has particularly noticed four, in which the petty incidents are recorded; and inquiry having been made to ascertain their uses, it appears that two out of the four have been kept for the purpose of the accountants, No. 1 being an abstract of the incidents paid daily, and from which a list of such payments has been prepared and forwarded weekly, with the vouchers, for examination by the check officers, and No. 3, a specification of incidents under distinct heads, from which the finance accounts are made up by the accountants. The information comprised in the latter return might be obtained with very little additional labour in the accountant's branch, and the records of that department might be so managed as to admit of the discontinuance of No. 2. Of these four books, Nos. 1 and 4 only, will, therefore, be retained in the receiver general's branch, and these appear to be indispensably necessary.

In regard to the suggestion that the vouchers for payment of the army and navy pensions, &c. might be sent direct from the collectors to the respective cashiers at the offices from which the tickets issued, we may observe that if this plan involved the preparation in the country of those lists which are now made up at the chief office, the duty would be more conveniently performed as it now is, since the collectors have no spare time for any extraneous business which can be avoided. It might, however, be practicable to arrange that the cashiers should, immediately upon the receipt of the vouchers, furnish the Board with a statement of the amounts, which would enable the accountant to see that the sums for which the collectors had claimed credit were correct. Some such arrangement as this would be especially necessary, as the army and navy payments, other than Chelsea, are made only once a quarter, and the check would, therefore, be more remote than is desirable, if the documents were not transmitted through the chief office.

In Mr. Abbott's suggestion, (p. 128,) that payment of salaries half-quarterly, as a general rule, would be preferable to the present mode of entertaining individual applications for a sum as an advance, we entirely concur, and have given orders accordingly.

In page 130 it is stated that great complaint is made by the public, of the delay in obtaining payment of drawbacks, a period of 14 days being required for examination of the debentures, and the average date of payment extending to 17 days. Although Mr. Abbott is not quite correct in his statement, (it appearing that the greater portion of the debentures left in the last three weeks, were payable in 10 days,) and although no complaints on the subject have been made to the Board, we are of opinion that the present regulations, which were adopted at a time when the claims for drawback were much more numerous than they now are, may be allowed, and the debentures made payable twice in the week, viz. on Tuesdays and Saturdays.

Mr. Abbott's observation that the merchant may alter the quantity stated in the debenture, is not, we think, entitled to much weight, as the particulars are stated in words at length; but, if necessary, a good check might be established in regard to the London debentures, by the export department returning to the chief office a list of the debentures issued daily, which the accountants might compare with the debentures.

Mr. Abbott's further suggestion, that the debentures should be sent direct to the chief office, would, if adopted, be very inconvenient to the trade, as these documents become available and are often used as soon as issued, somewhat in the manner of bills of exchange. Of this advantage the exporting merchant would be deprived by Mr. Abbott's proposition.

Distribution.

The observations in this division of Mr. Abbott's Report, on the distribution book, (p. 129,) have arisen out of a slight inaccuracy in the wording of the orders with reference to payments into the Exchequer. The Act 7 and 8 George IV. c. 53. s. 53, enacts 'that the receiver 'general of Excise shall pay, or cause to be paid, into the receipt of the Exchequer, at 'Westminster, all money placed to the account of the receiver general, as aforesaid, in the bank 'of England, on such days in every week, respectively, as the Lord High Treasurer, or any 'three or more of the Commissioners of the Treasury shall, from time to time, direct, order, 'or appoint, and in such manner as hereinafter mentioned, that is to say, the said receiver 'general, or his clerk, (duly authorized by him for that purpose, and for whose conduct therein 'he shall be answerable,) shall make an order upon the governor and company of the Bank of 'England, which order shall be countersigned by the Excise comptroller of the cash, to write 'off from his account the sum desired; and the said governor and company, or some person 'duly authorized on their behalf, shall thereupon write off such sum, and deliver a note, drawn '(and which for greater security shall be cancelled) in such manner and form as shall be 'approved of by the Lord High Treasurer, or Commissioners of the Treasury, for the amount, 'to the said receiver general, or his clerk, who shall pay the same into the Exchequer, and the 'Bank clerks attending them shall receive such notes as cash to the amount thereof.'

From the foregoing extract it will be seen that when once moneys have been paid into the bank of England, the order of the Commissioner is not required for the further payment into the Exchequer, which payment is effected by the receiver general at such periods as the Lords of the Treasury may please to order: and the receiver general does, in fact, make these

payments or transfers of Excise Revenue from the Bank into the Exchequer, in the form required by the above Act, without any intervention on the part of the Board.

The expression made use of in the order, by which Mr. Abbott has been misled, has been taken from the terms of the order which is signed by the Commissioners on the account called 'the distribution,' the wording of which, when critically examined, is found to require alteration in one expression. The document in question contains an account of the aggregate of the receiver general's receipt for consolidated duties, during a certain number of days, (the account is at present made up twice a week,) showing on the charge side the sum which rested in the receiver general's hands from the preceding distribution, and the amount received from the consolidated duties since that period, making a total to be accounted for; and on the discharge side it shows the amount of sundry payments made under the Board's orders, the sum paid by the receiver general into the Exchequer, under the provisions of the Act, together with the balance resting in his hands to meet current payments, which, if exceeding 30,000*l.* have required the authority of the Board.

The error, in the expression observed upon, consists merely in the order—

'That the receiver general pay into the Exchequer,' &c.

in lieu of—

'That the receiver general *be allowed for payments* into the Exchequer,' &c.;

and the expression referred to appears to have been inadvertently retained, subsequently to the period at which the order of the Commissioners for payment into the Exchequer, was rendered unnecessary by Act of Parliament.

The object of the signature of the Commissioners to this document, appears to be to sanction the account, previously to its going to audit.

FOURTH PART.

With regard to the Fourth Part, in which the abolition of the comptroller's department is proposed, we have to observe, with reference to the statement in our Report to the Lords of the Treasury, of the 6th December, 1833, in which we stated that an efficient control of the charge appeared to us to be requisite, that the assertion of Mr. Abbott that 'the country 'duties' are clearly 'not susceptible of check by the comptroller,' does not appear to us to be fully borne out, inasmuch as although it be conceded that the check of the accountant on the collectors, through the charge raised against the latter upon the vouchers transmitted to the chief office direct from the charging officer, should be regarded as sufficient, it is still obviously important that some check should be maintained to insure the recomputation on the part of the accountant of the vouchers, upon which the amount of the charge raised depends. This check has hitherto existed in the comptroller's department, where the vouchers are similarly recomputed, and the amount agreed with the accountants. As, however, it does not appear to be desirable to maintain a large establishment for the mere purpose of affording this particular check, provided the actual computation on the part of the accountant can be insured by any other means, the Board feel enabled to adopt a suggestion of their principal accountant's on this subject, and to propose that, to insure the recomputation and addition on the part of the examining accountant being duly performed, he should enter on the charge vouchers the figures which are carried forward in the addition of the totals, as well as all the figures used in making the recomputation required, writing the word 'examined,' and signing his name in confirmation of the correctness of the voucher; and that with a view of insuring the performance of this duty, the principal of the department be enjoined to examine parcels of these documents frequently, but at irregular and uncertain periods. This, in addition to the present practice of comparing the charge, as shown in the 'journal,' with the amount of duty in the 'particular abstract,' would, we conceive, on mature deliberation, be as sufficient and satisfactory a check against error as can be required, since the voucher originally made out by the officer, is recomputed by the supervisor; who countersigns it with his initials, and if really recomputed by the accountant, cannot be considered as requiring any further check against erroneous calculation.

With regard to the London duties, on which Mr. Abbott asks, why they should not be checked by a clerk in the accountant's branch, to be appointed specially for the purpose? the Board only wish to contend for the continuance of some efficient check against raising an erroneous charge; and, provided this is effected, it is obviously of little importance by what title the checking officer is designated. The necessity for the particular check, as applied to the London duties, arises from there being no collector for London, a variation in the arrangement rendered necessary by the magnitude of the duties in the metropolis. The duties of the collector are performed by the accountant and the receiver general jointly, it being the duty of the accountant to make up the amount which the trader is to pay, and of the receiver general to receive it. It becomes, therefore, important, upon the principle of the check upon the charge of the country duties, that the parties who thus determine the amount which the trader shall be called upon to pay, should not, unless otherwise checked, be also those who should raise the charge against the collecting officer from the vouchers lodged in the chief office by the charging officer. The present system of check is as follows:—

The charge vouchers, which show the amount of duty to be paid by each trader, are made up, not in rounds, but at different periods; some weekly, some monthly, according to the credits given by law. The charges having been raised by the surveying officer against the trader, as in the country, are brought together in a *posting ledger*, kept by the supervisor, (who, in London, is called a surveyor,) from which a voucher is made out and signed by the officer

Appendix.

No. 18.
Report of Commissioners of Excise.
13th Sept. 1834.

and surveyor, the latter of whom delivers it to the proper accountant, at the chief office. The accountant for each duty enters from the vouchers into a ledger, provided for that purpose, the quantities of goods charged upon the respective traders, and calculates the duty to be paid, which, after a similar entry and examination, is verified by the comptroller, and entered in like manner in the books in his office. When the traders attend to pay their duty the respective accountants issue 'pay papers' to them, setting forth the amount of duty each has to pay, and enter such amount in a cash book, as a charge against the receiver. The trader then proceeds with the pay paper to the comptroller, who compares the amount with the charge of duty taken from the voucher, and signs the document, which is then taken by the trader to the receiver general, to whom he pays the amount. At the end of each day, the accountant makes a charge upon the receiver general from his cash book, which charge is agreed with the comptroller, and with the receiver; the comptroller then authenticates the account with his signature, and a duplicate paper of the charge is given to the receiver.

But although some check is necessary, upon the principle we have already laid down, we are not prepared to say that the plan proposed by Mr. Abbott would not be effective, and provided the branch of accountants, whose duty it should be to issue the 'pay papers,' setting forth the amount of duty to be received by the receiver general's department, were wholly disconnected with that branch of accountants, whose duty it should be to enter the vouchers in the ledger, and thus raise the charge against the collecting officers, (viz. the issuers of the pay paper, and the receiver general,) we conceive that the check would be as effective on the charge when carried on by accountants, thus specially appointed for the purpose, as it at present is through the comptroller general. Fully to effect the above object, however, it would be requisite that the issuers of the 'pay papers' should obtain the amount of the charge from other documents than the ledger constructed from the vouchers by the other branch of accountants, which implies the necessity of keeping a second ledger, to be raised either from original or independent documents.

With regard to the office of the comptroller of the cash, which Mr. Abbott's Report asserts to be perfectly useless, we have to observe, that, in order to act as a check upon the balance in the hands of the receiver general, it is requisite that some proper officer should, in the first place, have the means of knowing from other sources than the books of the receiver general, what the balance standing against the receiver general amounts to; and, secondly, that he should ascertain, from a daily examination of the Bank pass book and the contents of the chest, that no part of this balance has been unduly appropriated.

The constitution of the present department of the comptroller of cash, gives that officer the means of effecting these objects, and we apprehend that Mr. Abbott has been misled in supposing that the comptroller of cash does not count the money into the chest, since we are assured that he daily sees the money counted into the chest by the receiver general, and consequently acts as a check upon miscounting.

We have, however, in our Report of the 6th December, 1833, implied that we do not consider it necessary to continue this check exactly in its present form. The amount of balance in the receiver general's hands can be ascertained daily from the books kept by the accountants. It is therefore unnecessary to continue to keep another set of books for this purpose in the office of the comptroller of cash, and whether the daily examination of the chest and of the Bank pass book be executed by the first or second general accountant, or by an officer specially appointed for that purpose under the title of a comptroller of cash, as at present, appears of no importance to the security of the Revenue, except in as far as it is considered necessary to exact from the officers performing this duty a pecuniary security as at present. But so long as it is necessary that the receiver general should, at times, be intrusted with sums from 30,000*l.* to 80,000*l.* which are deposited in the chest, of which the key of one lock is kept by the check officer, we cannot consider that it would be proper to discontinue the security which is at present taken from that officer.

It may be necessary to state, that it may be doubtful how far the duties of the comptroller of cash, imposed by the 53rd section of 7 and 8 George IV. c. 53, with reference to the receiver general's payments into the Exchequer, could be discontinued, or changed, without the sanction of a new Act of Parliament, although we conceive that they might be performed with equal efficacy by any other officer selected for the purpose.

With respect to the *daily* audit of the receiver general's account, which Mr. Abbot considers of great importance, proposing that 'the receiver general having made up his account 'for the day, should daily make an exact copy of it by filling up a printed form, exactly 'corresponding with his cash book; he should sign it, enclose in it both Board's orders, and 'payee's vouchers, and send it to the auditor;' or 'should this audit take more time than 'has been here calculated for it; it will then only be necessary to keep two of each sort of 'the subsidiary and principal cash books of the receiver general, each set to be used on 'alternate days, (as bankers use their day-books,) which would afford an entire day to the 'auditor in which *to check receipts and payments* of the preceding day; and if this plan 'were to be adopted, the audit might actually take place, so that the cash book of the 'receiver general should bear upon it the auditor's signature before the Board is called upon 'to make the order of distribution.'

It appears that from the late hour at which the receiver general's business is frequently closed, he could not send the auditor the account at the close of the day, according to the plan first proposed; but that he would have no difficulty in furnishing the account and documents by the following morning, in the way proposed by the second plan.

The auditor, it appears, would find no difficulty in finally auditing the receiver general's daily account in the course of a day; on the morning of which he should receive the account *with the vouchers of discharge,* together with a statement from the proper department of the

amount of receipt with which the receiver was to be charged, as a check upon the amount with which the receiver charges himself in the account.

It appears, however, that before the receiver general's account can be ready to be finally passed by the auditor, it must be sanctioned by the Board, after an examination by its accountants. Instead, therefore, of the receiver general's account going direct to the auditor, as proposed by Mr. Abbott, it should, as it would seem, previously pass through the hands of the first general accountant to receive the Board's sanction, somewhat in the form of that now given twice in each week to the receiver general's account for consolidated duties, which is called 'the distribution.'

This would probably cause some little further delay, so that in lieu of the account being audited *on the day after* the receipt and payment, the audit might possibly not take place *before the second day after* such receipt and payment; a result, however, which, it is presumed, would equally meet the principle of the plans proposed, since, as the payments must be made before the account can be audited, whether on the first or second day, it can apparently matter little whether the check of the audit comes a day earlier or a day later.

The reason for which the Lords of the Treasury called upon the comptrollers general to check the 'discharge,' was, perhaps, the great distance of time at which the check of their officer, the auditor, was formerly brought to bear.

The proposed acceleration of the audit would, however, appear to do away the utility of the comptroller's check on 'the discharge,' which, as at present exercised by the comptroller, takes place twice a week, viz. at each distribution.

In concluding our observations on this branch of the subject, it may be proper to remark, with regard to Mr. Abbott's statement, that 'the comptroller signs the account printed and 'presented to Parliament, although it varies by a very large amount from that account which 'he subsequently renders to the auditor,' that the comptroller does not sign the account printed and presented to Parliament, which, in fact, is not in use for Revenue purposes, but forms a portion of the great series of financial statements which are annually furnished for the above purpose to the Lords of the Treasury.

FIFTH PART.

We have now to notice the Fifth and concluding Section of Mr. Abbott's Report, in which 'a plan of account is recommended to supersede the various plans now in operation.' In this division of the subject, Mr. Abbott gives a brief recapitulation of each class of defects, arranged under three heads:—

1st. The great and unnecessary number of the documents employed;

2d. The number of offices and clerks through which, and before whom, these documents have to pass before they are effective;—and,

3d. The useless forms and ceremonies which are said to encumber the general business.—Of these defects Mr. Abbott has adduced particular examples which are introduced as 'warranting the grounds of his objection.'

In the summary thus given, Mr. Abbott has doubtless selected those cases which appeared to him to present the most striking instances of imperfection. The new system proposed for recording the duty charged against the trader in London and in the country, (in page 123,) is, in fact, expressly grounded upon the inutility and superabundance of the documents now in use; and the proof of the soundness of the objection to the present system, is made to depend upon the assumed power of reducing the numbers to one half. The remarks which have been made, in the preceding part of this statement, upon the new system, must, we think, have made it apparent that the forms which are intended to supersede those now in use, would not only not abridge any of the labour which is now required, but would, in truth, delay the completion and examination of the accounts, and afford greater facilities than now exist for the commission of error. It has also been shown that the new forms would, by involving the discontinuance of the vouchers transmitted to the chief office, and sending the particulars to the collector, destroy the principle of the existing check, the great feature of which is, that the contents of those documents are unknown to that officer; and that accounts, which are equivalent to the vouchers, must still be prepared by the officers, to enable them to furnish the collector with the requisite statements for making out the return which is intended to supersede them. In Mr. Abbott's enumeration of the 107,000 documents now used, no less than 79,000 are returned as 'vouchers.' Assuming, therefore, that the whole, or nearly the whole, of the particulars contained in them must be abstracted by the officer, in order that the collector may receive from him the amount of charge upon each trader, the Commissioners will readily see that no real saving of labour would be accomplished, and that the chief result of the new system would be to deprive the Revenue of a simple, and, it may almost be said, an infallible check; and the Board and its officers, of the present prompt and useful means of information.

Mr. Abbott's objections under the 2d and 3d heads are illustrated by 'the routine in 'passing an incidental payment,' more particularly described in page 128. In reference to this objection, it may be asked whether in the case of a written application for a grant of money, no trace of that application should be recorded?

Whether no computation of the claim should be made?

Whether the order for payment should be dispensed with?

Whether the minute of the transaction should not be recorded?

Whether there should be no check upon this class of payments? and,

Whether the parties in whose office the amount is paid, should take no record or other cognizance of the matter?

It is to be regretted that Mr. Abbott has not stated which of the facts of this process he would desire to have discontinued: but in the absence of any particular suggestion upon that point, we only consider it necessary to observe that Mr. Abbott's illustration does not, in our judgment, afford the slightest proof of the assertion that 'the general business is encumbered 'with useless forms and ceremonies,' and that 'the routine of business has been shown to be 'defective.'

Mr. Abbott proceeds to state that no general cash account, or any condensing ledger is employed, 'whilst a cash book and ledger are to be found for almost every duty.' If a general condensation of the cash books and of the ledgers for the several duties be contemplated, it is apprehended that the quantities and the amounts are now severally consolidated in the books already in use, and no difficulty that we are aware of, has ever occurred in obtaining prompt and accurate information in both these particulars. Whether made in two books, as suggested, or in more, as may be the case at present, the number of entries must, it is considered, be the same; but no form of the books which are said to be wanting, has been furnished, which can enable us to ascertain Mr. Abbott's precise meaning in this particular.

The amalgamation of the English, Scotch, and Irish accounts is next adverted to, and an implied difficulty in accomplishing it is attributed to what Mr. Abbott denominates 'an old and crazy system;' and in a subsequent part of the Report, that gentleman refers to a communication from the Lords of the Treasury, as expressive of their Lordships' belief that that arrangement has already been effected. If their Lordships should, upon full and deliberate consideration, conceive that the accounts of the three kingdoms, the separation of which is attended with so many useful results, should be blended, we are not aware of any great difficulty in accomplishing the object, beyond that which would arise from the labour of dissecting them, in order to obtain local information, or to prepare local returns, and from the existence of different rates of duty upon the same articles in the three kingdoms, as well as from the great additional extent of detail which such an incorporation as Mr. Abbott contemplates, would, under each head of opening, occasion. But their Lordships have, in point of fact, neither given any such directions, nor do they appear from any thing which they have officially stated to the Board, to be under any such impression as that which Mr. Abbott supposes. The '*offices*' have, as their Lordships intimate, been consolidated; the department being, for convenience, divided into three branches, under the general superintendence of the first general accountant, a fact of which their Lordships are also cognizant, having sanctioned an establishment for the Scotch, as a distinct branch, in the same month in which the Treasury Minute, assuming (according to Mr. Abbott's view) that the accounts had been blended, was issued. Their Lordships therefore will not, we apprehend, be surprised to learn that the Board have not taken a step which, even supposing it were practicable and expedient, must have been preceded by a full statement of the circumstances to the Treasury, and by their Lordships' express approval and authority.

It may be added, that an attempt which had been made to incorporate the more simple accounts of the Customs has, we understand, been abandoned; and the inconvenience of not having distinct accounts for the three kingdoms has been so strongly felt, that those which had been amalgamated have since been separated and restored to their distinct and original form.

It has not, as Mr. Abbott proceeds to observe, been shown that the London duties could be recorded by one accountant, in one ledger. The uses, and indeed the necessity of separate ledgers, have been proved, as well as the circumstance that Mr. Abbott is unacquainted with the mode in which the payment of the London duties is made.

Although some saving may be effected if the form of some of the licences could be condensed, Mr. Abbott has here also shown that he was unacquainted with the purposes of some of the documents which he considers as useless, as will appear in reference to the observation under the head of 'London Licences,' in the preceding part of this statement.

A 'diary' in the auction branch, to exhibit day by day the amount of duty receivable, is not, as Mr. Abbott imagines, wanting; but as it is obvious that it is not known whether the sales, which are previously recorded from the notices as they are delivered, are or are not exempt from duty until the auctioneer attends to settle his account, a diary could not, under any circumstances, show day by day the amount of duty receivable.

So far from 'repeating the records of the accountant,' in the matter of what Mr. Abbott terms the *post facto* account, the comptroller does not even see it. The remarks as to the inconsistency of that account with the annual account (which the comptroller *does* examine) have been already answered, by showing that they are prepared from different materials; are intended for distinct objects; and that they are not designed, and consequently are not expected to furnish any means of comparison or points of coincidence.

Mr. Abbott concludes his Report by recommending the adoption of the 'Italian method of 'bookkeeping, or double entry.' We have already offered some general observations on the difficulties which we have experienced in considering this proposal, unaccompanied as it is by those details by which alone, as it appears to us, any evidence of the advantage of the change proposed could be afforded: and on this branch of the subject we consider that we cannot do better than transmit for the consideration of the Commissioners of Inquiry a copy of the observations of our principal accountants, in which we entirely coincide.

The Board are desirous of adding to these observations some remarks which have suggested themselves in the course of their examination of Mr. Abbott's Report, for the consideration of

the Commissioners of Inquiry. The objections which have been applied to the accounts of this department arise,

First, from a supposed defect in the principle; and secondly, from imperfections in the form of the accounts.

A defect in the *principle* would comprehend fallacious, obscure, and unintelligible records, and facilities for the concealment of fraud or the commission of error. Under the second head are to be classed, waste of labour in the form of the several documents, and what has been termed an 'operose' mode of constructing the accounts generally. The primary object of all systems of account must be to insure a clear and accurate detail of the transactions to be recorded, and that system which is the least intricate, is likely, especially in great public departments, to present fewer opportunities for malversation than complicated formularies, which, however ingenious, can be, and are frequently, rendered by designing persons subservient at once to the commission and concealment of extensive frauds and irregularities. It is not pretended that some of the forms and documents which may have been originally suggested by the caution of those who were made responsible for the due collection and security of so large a branch of the national Revenue, may not be either unnecessary in themselves, or capable of simplification and improvement; but for the other and more important objection to the system as defective either in the means of exhibiting faithful, accurate, prompt, and intelligible records of all the pecuniary transactions of this Revenue, or in the power of checking the vast and complicated details of receipt and expenditure, there do not appear to be any grounds whatever. The only instances, indeed, which have been pointed out as in the slightest degree illustrative of a defective system in any of those particulars, are those in which the balance only of certain '*export fees*' applied to the payment of salaries, is shown, instead of the process by which that balance is obtained; and the poundage on duties in arrear was added to the duties themselves, instead of being separately stated. As these cases are pointedly adverted to by Mr. Abbott, under their proper heads, it must be presumed that if any other defects of a similar character had been discovered, they would have been equally brought into view. As, therefore, means have already been taken to remedy those imperfections, (which were in themselves slight anomalies in the present system,) the whole object of the introduction of this new and complicated principle is to get rid of certain forms and documents which are presumed to be useless, and to endeavour to effect a saving in the expense of managing this branch of the department. The expected result of the alteration, in a pecuniary point of view, is not, however, at all apparent, and the facts stated in the preceding part of these observations must, it is presumed, have rendered the substitution of Mr. Abbott's forms, if at all practicable, a matter of at least very questionable policy.

In the Board's Report to the Lords of the Treasury, dated 6th December, 1833, it was shown, in contrasting the accounts of the Revenues of Customs and Excise, which, in the Treasury Minute of February, 1833, had been treated as analogous in principle and construction, that the pecuniary transactions of the Excise were of a very peculiar character, which distinguished them from mere accounts of receipt and expenditure; and that those rules which might, perhaps, be adopted advantageously in the more simple transactions of other departments, might be of very doubtful value, if, indeed, they could be made at all applicable to those of the Revenue of Excise. Assuming, for the moment, that the mode of keeping accounts by double entry might be safely and advantageously adopted in those departments in which the accounts may be supposed more nearly to resemble the mercantile operations of a private establishment, this peculiarity of the Excise accounts would seem to except them from the application of any general theory, particularly if it involved much complexity of form. The indiscriminate adoption of the system of double entry has, indeed, been strongly denounced by individuals whose competence is undoubted. Their opinions will be found in the Report of the principal accountants, to which we have already adverted.

Opinions so strong and confidently expressed, and founded upon a long experience of the most important and extensive financial details, cannot fail to suggest the strongest doubts and apprehensions of the application of such a system to the accounts of this department. Although, therefore, we are inclined to concur with Mr. Abbott in thinking that some simplification of the forms and documents now in use might be effected, we must, in the strongest manner, protest against the selection of this important Revenue as an object upon which rashly to try the experiment of a new system of account, in the absence of all pretext for the innovation upon the ground of any practical defect in the present system, so far, at least, as the primary objects of all accounts are concerned.

It is to be regretted that Mr. Abbott should not have had recourse to those means of information in this department, by which many errors, in regard to matters of fact, and much misconception of the uses of the present system, might have been corrected. But we cannot avoid observing that even where his facts are correctly stated, he has exaggerated many of the supposed defects of the present system, and that he has entirely kept out of view the result of his inquiry as to the degree in which that system answers the great and primary end of all forms and modes of account—accuracy, and fidelity of record, the means of detecting error, and a power of checking receipts and expenditure of such magnitude.

We do not think it necessary to notice the general tone which this gentleman has adopted in commenting upon some of the proceedings of this department, but the intimation conveyed in page 122, under the head of 'rent of premises,' that '*some strange transactions will be developed*,' without a statement of any fact in support of this indirect charge, would seem to require some specific explanation which it would be satisfactory to us if the Commissioners of Inquiry would be pleased to direct that gentleman to furnish.

We may also observe that there are other passages in this Report containing observations on matters relating to the general management of the department, not connected with the

Appendix.

No. 18.
Report of Commissioners of Excise.
13th Sept. 1834.

subject to which Mr. Abbott's inquiries appear to have been restricted, (according to the communication received by us from the Treasury,) which we do not think it necessary to notice. There is, however, one document, purporting to be a paper received from Mr. Steele, the accountant for fines for Ireland, which, although in no way connected with the system of accounts, has been annexed, by Mr. Abbott, to his Report, and appears in page 142 of the Appendix. This document cannot be passed over without observing that the statement in its essential points is grossly incorrect, and that we should have felt it our duty to call upon Mr. Steele for an explanation of his conduct, if he had not been absent, and reported to us as labouring under a severe disease, which would render it improper to subject him to any such inquiry at this moment.

We are, Gentlemen,
Your most obedient humble servants,

F. H. Doyle.
W. Plunkett.
H. Davis.
B. Paget.
W. H. Percy.

RETURN OF CASH DISBURSED IN THE COUNTRY.

LIVERPOOL COLLECTION.

First Round, from January 5th to February 19th, 1834.

DRAWBACKS AND ALLOWANCES.

RETURN OF CASH DISBURSED IN THE COUNTRY.—Liverpool Collection

EXPORTS.

Names.	BEER.		BRICKS.				GLASS.						HOPS.		PAPER.						
	at 5s. per Barrel.	Amount of Drawback.	Common, at 5s. 10d. per 1000.	Large, at 10s. per 1000.	Polished, at 2s. 5d. per 100.	Amount of Drawback.	Flint. at 7d. per lb.	Flint. at 6d. per lb.	Crown. at £4 18 0 per cwt.	Crown. at £3 13 6 per cwt.	Common Bottles, at 7s. per cwt.	Plate, at 2s. 9d. per ft.	Amount of Drawback.	at 2d. per lb.	Amount of Drawback.	1st Class, at 3d. per lb.	2d Class, at 1½d. per lb.	Millboard, Glazed Paper, &c. at £1 1s. per cwt.	Pasteboard. 1st Class, at £1 8s. cwt.	Pasteboard. 2d Class, at 14s. cwt.	Sta Pa at 2d. per ream.
	B. F.	£. s. d.	No.			£. s. d.					cwts. qrs. lbs.		£. s. d.								
W. B. Sangster.	15 3	3 18 9	..	..	..	..	..	..	..	..	33 2 13	..	11 15 3½								
Do. . .	13 1	3 6 3	..	..	..	..	..	..	..	..	32 2 15	..	11 8 5½								
Do. . .	13 2	3 7 6	..	..	..	..	..	..	..	..	43 3 10	..	15 6 10½								
Do. . .	10 2	2 12 6	..	..	..	..	..	..	..	..	48 3 25	..	17 2 9½								
Do. . .	20 1	5 1 3	..	..	..	..	..	..	..	..	41 1 25	..	14 10 3½								
Do. . .	10 3	2 13 9	..	..	..	..	..	..	..	..	42 0 6	..	14 14 4½								
Do. . .	14 0	3 10 0	..	..	..	..	..	..	..	..	63 1 16	..	22 3 9								
Do. . .	4 0	1 0 0	..	..	..	..	..	..	..	..	55 0 20	..	19 6 3								
Do. . .	6 2	1 12 6	..	..	..	..	..	..	..	..	20 1 22	..	7 3 1½								
Do. . .	16 3	4 3 9	..	..	..	..	..	..	..	..	52 1 13	..	18 6 6¼								
Do. . .	17 3	4 8 9																			
Geo. Hurkell .	5 3	1 8 9	..	..	..	..	..	..	..	..	22 2 3	..	7 17 8½								
Andrew Miller	31 3	7 18 9	..	..	..	..	..	..	..	..	99 1 6	..	34 15 1½								
Do. . .	24 2	6 2 6																			
George Gurden	12 2	3 2 6	..	..	..	..	..	..	..	..	64 1 24	..	22 11 3								
Do. . .	26 0	6 10 0	..	..	..	..	..	..	..	..	72 2 0	..	25 7 6								
Do. . .	12 1	3 1 3	..	..	..	..	..	..	..	..	36 3 4	..	12 17 6								
Do. . .	24 0	6 0 0	..	..	..	..	..	..	..	..	60 2 24	..	21 5 0								
Do. . .	20 0	5 0 0	..	..	..	..	..	..	..	..	75 3 6	..	26 10 7½								
Do. . .	20 0	5 0 0	..	..	..	..	..	..	..	..	2 3 12	..	1 0 0								
John Haselden	6 0	1 10 0																			
Do. . .	166 2	41 12 6																			
T. Crowther .	2 2	0 12 6	..	..	..	..	..	..	..	..	7 2 22	..	2 13 10½								
Jones and Co..	7 3	1 18 9	..	..	..	..	..	..	..	..	67 2 14	..	23 13 4½								
Do. . .	2 2	0 12 6	..	..	..	..	..	..	..	..	25 1 2	..	8 16 10½								
Do. . .	2 0	0 10 0	..	..	..	..	..	..	..	..	7 0 26	..	2 10 7½								
Do. . .	2 0	0 10 0	..	..	..	..	..	..	..	..	5 3 6	..	2 0 7½								
Do. . .	2 0	0 10 0	..	..	..	..	..	..	..	..	5 3 6	..	2 0 7½								
Do. . .	2 0	0 10 0	..	..	..	..	..	..	..	..	7 2 20	..	2 13 9								
Do. . .	18 0	4 10 0	..	..	..	..	..	..	..	..	11 1 0	..	3 18 9								
Laughton & Co.	5 3	1 8 9	..	..	..	..	..	..	..	..	5 1 12	..	1 17 6								
Do. . .	27 0	6 15 0	..	..	..	..	..	..	..	..	4 2 26	..	1 13 1½								
Jn. Stephenson	10 0	2 10 0																			
Wm. Lockett .	3 3	0 18 9																			
Do. . .	1 1	0 6 3																			
Do. . .	2 2	0 12 6																			
Do. . .	3 0	0 15 0																			
Do. . .	2 0	0 10 0																			
Do. . .	5 0	1 5 0																			
Andrew Miller	31 2	7 17 6	..	..	..	..	..	..	..	..	89 1 7	..	31 5 2¼								
J. & J. Ackers	25 0	6 5 0	..	..	..	..	..	..	..	..	69 3 18	..	24 9 4½								
Do. . .	48 0	12 0 0	..	..	..	..	..	..	..	..	82 0 16	..	28 15 0								
Do. . .	28 1	7 1 3	..	..	..	..	..	..	..	..	91 1 0	..	31 18 9								
J. M'Kean .	2 1	0 11 3	..	..	..	..	..	..	..	..	8 3 26	..	3 2 10½								
Do. . .	2 1	0 11 3	..	..	..	..	..	..	..	..	6 3 14	..	2 8 1½								
Do. . .	2 3	0 13 9	..	..	..	..	..	..	..	..	9 0 17	..	3 4 0½								
James Hill. .	2 1	0 11 3	..	..	..	..	..	..	..	..	10 2 24	..	3 15 0								
Do. . .	2 2	0 12 6	..	..	..	..	..	..	..	..	12 1 8	..	4 6 3								
Steers and Co..	7 1	1 16 3	..	..	..	..	..	..	..	..	21 1 20	..	7 10 0								
John Fisher .	2 0	0 10 0	..	..	..	..	..	..	..	..	5 2 24	..	2 0 0	..	..	..	..	..	..	..	..
Do. . .	1 3	0 8 9	..	..	..	..	..	..	..	..	6 2 2	..	2 5 7½								
Do. . .	1 2	0 7 6	..	..	..	..	..	..	..	..	5 3 6	..	2 0 7½								
James Wilson .	75 0	18 15 0																			
Do. . .	75 0	18 15 0																			
John Haselden	300 0	75 0 0																			
Do. . .	150 0	37 10 0																			
Hadfield & Co.	43 1	10 16 3																			
Ashburner & Co.	6 0	1 10 0	..	..	..	..	..	..	..	..	53 0 24	..	18 12 6								
Do. . .	2 0	0 10 0	..	..	..	..	..	..	..	..	2 3 12	..	1 0 0								
Do. . .	2 2	0 12 6	..	..	..	..	..	..	..	..	7 3 22	..	2 15 7½								
John Winder .	7 2	1 17 6																			
Andrew Miller	28 2	7 2 6	..	..	..	..	..	..	..	..	77 2 18	..	27 3 7½								
Do. . .	32 2	8 2 6																			
Nevill and Co.	75 0	18 15 0	..	..	..	..	..	..	..	..	36 3 26	..	12 18 10½								
Do. . .	37 2	9 7 6																			
Do. . .	12 0	3 0 0																			
John Slinger .	6 2	1 12 6	..	..	..	..	..	..	..	..	19 0 2	..	6 13 1½								
James Hill. .	2 3	0 13 9	..	..	..	..	..	..	..	..	14 0 22	..	4 19 4½								
John Whittle .	2 2	0 12 6	..	..	..	..	..	..	..	..	8 3 0	..	3 1 3								
George Gurden	24 1	6 1 3	..	..	..	..	..	..	..	..	38 0 4	..	13 6 3								
Do. . .	24 3	6 3 9	..	..	..	..	..	..	..	..	43 1 26	..	15 4 4½								
Do. . .	40 2	10 2 6	..	..	..	..	..	..	..	..	72 0 16	..	25 5 0								
Do. . .	10 3	2 13 9	..	..	..	..	..	..	..	..	78 1 6	..	27 8 1½								
Do. . .	12 3	3 3 9	..	..	..	..	..	..	..	..	37 1 8	..	13 1 3								
Do. . .	15 0	3 15 0	..	..	..	..	..	..	..	..	31 1 0	..	10 18 9								
William Higson	6 3	1 13 9	..	..	..	..	..	..	..	..	22 3 12	..	8 0 0								
Do. . .	7 3	1 18 9	..	..	..	..	..	..	..	..	20 0 0	..	7 0 0								
Jones and Co..	2 0	0 10 0	..	..	..	..	..	..	..	..	5 3 6	..	2 0 7½								
Do. . .	2 0	0 10 0	..	..	..	..	..	..	..	..	9 2 6	..	3 6 10½								
Do. . .	2 3	0 13 9	..	..	..	..	..	..	..	..	7 2 10	..	2 13 1½								
Do. . .	5 1	1 16 3	..	..	..	..	..	..	..	..	16 2 24	..	5 17 0								
Do. . .	15 2	3 17 6	..	..	..	..	..	..	..	..	45 1 12	..	15 17 6								
Do. . .	2 0	0 10 0	..	..	..	..	..	..	..	..	17 3 2	..	6 4 4½								
Thomas Barber	2 0	0 10 0																			
R.A.Titherington	8 1	2 1 3	..	..	..	..	..	..	..	..	27 0 26	..	9 10 7½								
Lyon and Co. .	150 0	37 10 0																			
Do. . .	150 0	37 10 0																			
Do. . .	75 0	18 15 0																			
Do. . .	67 2	16 17 6																			
Do. . .	75 0	18 15 0																			
Do. . .	75 0	18 15 0																			
Do. . .	75 0	18 15 0																			
Do. . .	60 0	15 0 0																			
Don. Dingivall	15 0	3 15 0																			
John Haselden	37 2	9 7 6																			
Andrew Miller	24 2	6 2 6	..	..	..	..	..	..	..	..	101 3 25	..	35 13 9¾								
William Higson	2 0	0 10 0																			
John Smith .	1 2	0 7 6	..	..	..	..	..	..	..	..	5 1 12	..	1 17 6								
Do. . .	3 0	0 15 0	..	..	..	..	..	..	..	..	12 1 12	..	4 6 6								
George M'Minn	2 0	0 10 0	..	..	..	..	..	..	..	..	6 2 8	..	2 6 0								
Joseph Broster	15 0	3 15 0	..	..	..	..	..	..	..	..	15 3 25	..	5 11 9¾								
Do. . .	9 1	2 6 3																			
Robert Tucker	2 0	0 10 0	..	..	..	..	..	..	..	..	20 2 24	..	7 5 0								
Do. . .	7 0	1 15 0	..	..	..	..	..	..	..	..	6 2 2	..	2 5 7½								
W. Shand & Co	..	..	20,000	..	.	5 16 8															
Do. . .	..	..	18,000	..	..	5 5 0															
Thos. Birkett .	..	..	7,500	..	..	2 3 9															
Alexand. Ryan	..	..	25,000	..	..	7 5 10															
Do. . .	..	..	10,000	..	..	2 18 4															
Carried forward																					

First Round, from January 5th to February 19th, 1834.—DRAWBACKS AND ALLOWANCES.

EXPORTS.									ALLOWANCES.															
PAPER.	SOAP.			STARCH.		STONE BOTTLES.		Amount of Drawbacks.	SOAP.										STARCH		Amount of Allowance.	Officers' Signatures.	Payment to Inspector Corn Return	
									Wool.		Silk.		Flax or Cotton.		Linen.									
Amount of Drawback.	Hard, at 1¼d. per lb.	Soft, at 1d. per lb.	Amount of Drawback.	at 3¾d. per lb.	Amount of Drawback.	at 5s. per cwt.	Amount of Drawback.		Hard, at 1¼d. per lb.	Soft, at 1d. per lb.	Hard, at 1¼d. per lb.	Soft, at 1d. per lb.	Hard, at 1¼d. per lb.	Soft, at 1d. per lb.	Hard, at 1¼d. per lb.	Soft, at 1d. per lb.			consumed in the Manufacturing of			We, whose names are underwritten, do certify to the truth of the respective returns.	Names.	
																			Flax or Cotton, at 3½d. per lb	Linen, at 3¾d. per lb.				
	lbs.		£. s. d.																					
..	1,800	..	11 5 0																					

| Names. | EXPORTS. | | |

First Round, from January 5th to February 19th, 1834.—DRAWBACKS AND ALLOWANCES.

| EXPORTS. | | | | | | | | | ALLOWANCES. | | | | | | | | |

RETURN OF CASH DISBURSED IN THE COUNTRY.—LIVERPOOL COLLECTION.—

EXPORTS.

Names.	BEER.		BRICKS.				GLASS.						HOPS.		PAPER.						
	at 5s. per Barrel.	Amount of Drawback.	Common, at 5s. 10d. per 1000.	Large, at 10s. per 1000.	Polished, at 2s. 5d per 100.	Amount of Drawback.	Flint. at 7d. per lb.	Flint. at 6d. per lb.	Crown. at £1 18 0 per cwt.	Crown. at £3 13 6 per cwt.	Common Bottles, at 7s. per cwt.	Plate, at 2s. 9d. per ft.	Amount of Drawback.	at 2d. per lb.	Amount of Drawback.	1st Class, at 3d. per lb.	2d Class, at 1½d. per lb.	Millboard.	Glazed Paper, &c. at £1 1s. per cwt.	Pasteboard. 1st Class, at £1 8s. cwt.	Pasteboard. 2d Class, at 14s. cwt	Stained Paper. at 2d. per yard.	Stained Paper. at 3d. per lb.
	B. F.	£. s. d.	No.			£ s. d.	lbs.	lbs.	Cwts. qrs. lbs.		Cwts. qrs. lbs.	Ft.	£. s. d.			lbs.	lbs.	c.q.lbs.					
Brought forward																							
Bolton and Co.	..	..	..	..	..	..	229	..	..	..	..	..	6 13 7										
Do.	..	..	..	..	..	..	720	..	..	..	..	..	21 0 0										
J. Bibby and Co.	..	..	..	..	..	..	..	..	114 3 9	..	..	..	562 13 4½										
Do.	..	..	..	..	..	..	..	..	83 3 7	..	..	..	410 13 7½										
Do.	..	..	..	..	..	..	..	..	70 3 5	..	..	..	346 17 10½										
J.&J.D.Thornley	..	..	..	..	..	..	198	..	..	..	..	..	5 15 6										
Rathbone & Co.	..	..	..	..	..	..	88	..	..	..	..	..	2 11 4										
J. Stock	..	..	..	..	..	..	..	..	4 2 10	..	..	..	22 9 9										
Ashburne & Co.	..	..	..	..	..	..	..	..	..	..	6 2 2	..	2 5 7½										
John Winder	..	..	..	..	..	..	214	..	..	..	23 2 8	..	14 9 10										
James Ritson	..	..	..	..	..	..	..	..	..	..	107 0 16	..	37 10 0										
Joseph Perrin	..	..	..	..	..	..	3,834	..	..	..	..	..	113 11 6										
Do.	..	..	..	..	..	..	2,758	..	..	..	..	..	80 8 10										
Do.	..	..	..	..	..	..	5,679	..	..	..	..	..	165 12 9										
Do.	..	..	..	..	..	..	481	..	..	..	..	..	14 0 7										
Do.	..	..	..	..	..	..	1,785	..	..	..	..	..	52 1 3										
Do.	..	..	..	..	..	..	..	..	34 3 25	..	..	..	171 7 4½										
George Burdy	..	..	..	..	..	..	..	..	..	..	..	150	20 12 6										
R. G. Elliott	..	..	..	..	..	..	..	..	32 0 12	..	..	..	157 6 6										
George Burdy	..	..	..	..	..	..	..	..	..	..	79 2 8	..	27 17 0										
James Ritson	..	..	..	..	..	..	..	..	..	..	..	1020	140 5 0										
R. M'Kenzie	..	..	..	..	..	..	..	..	..	..	..	..	88 4 7										
T. S. Tarlton	..	..	..	..	..	..	3,025	..	..	..	10 2 24	..	3 15 0										
Allanson & Co.	..	..	..	..	..	..	..	..	..	..	3 0 24	..	1 2 6										
Do.	..	..	..	..	..	..	..	..	..	..	4 1 24	..	1 11 3										
Do.	..	..	..	..	..	..	..	..	..	..	..	..	12 19 0										
Thomas Cooke	..	..	..	..	..	..	444	..	..	..	..	..	17 0 1										
J. Braithwaite	..	..	..	..	..	..	583	..	..	..	..	..	144 19 9										
George Burdy	..	..	..	..	..	..	..	..	..	..	..	..	3 7 8										
J. Thompson	..	..	..	..	..	..	116	..	29 2 10	..	..	..	2 5 6										
Do.	..	..	..	..	..	..	78	..	..	..	..	..	2 14 10										
Aaron Appleton	..	..	..	..	..	..	94	..	..	..	..	..	1 12 6										
H. Rigmaiden	..	..	..	..	..	..	..	..	..	..	4 2 16	..	148 5 1										
T. Robinson	..	..	..	..	..	..	5,083	..	..	..	..	..	8 3 4										
D. and T. Willis	..	..	..	..	..	..	280	..	..	..	..	..	126 2 11										
J. Robinson	..	..	..	..	..	..	4,325	..	..	..	..	..	0 18 9										
J. Chapman	..	..	..	..	..	..	..	..	..	..	2 2 20	..	0 18 9										
Do.	..	..	..	..	..	..	..	..	..	..	2 2 20	..	5 0 4										
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rst Round, from January 5th to February 19th, 1834.—DRAWBACKS AND ALLOWANCES.

EXPORTS.								ALLOWANCES.																			
PAPER.	SOAP.			STARCH.		STONE BOTTLES.		Amount of Drawbacks.	SOAP.								STARCH.		Amount of Allowance.	Officers' Signatures.	Payment to Inspectors of Corn Returns	
									Wool.		Silk.		Flax or Cotton.		Linen.		consumed in the manufacturing of			We, whose names are underwritten, do certify to the truth of the respective returns.		
Amount of Drawback.	Hard, at 1¼d. per lb.	Soft, at 1d. per lb.	Amount of Drawback.	at 3¾d. per lb.	Amount of Drawback.	at 5s. per cwt.	Amount of Drawback.		Hard, at 1¼d. per lb.	Soft, at 1d. per lb	Hard, at 1⅜d. per lb.	Soft, at 1d. per lb.	Hard, at 1¼d. per lb.	Soft, at 1d. per lb.	Hard, at 1¼d. per lb.	Soft, at 1d. per lb.	Flax or Cotton, at 3¼d. per lb.	Linen, at 3¼d. per lb.			Names.	Amount.
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EXPORTS.

Names.	BEER.		BRICKS.				GLASS.						HOPS.		PAPER.						
							Flint.		Crown.												
	At 5s. per Barrel.	Amount of Drawback.	Common, at 5s. 10d. per 1000.	Large, at 10s. per 1000.	Polished, at 2s. 5d. per 100.	Amount of Drawback.	at 7d. per lb.	at 6d. per lb.	at £4 18 0 per cwt.	at £3 13 6 per cwt.	Common Bottles, at 7s. per cwt.	Plate, at 2s. 9d. per ft.	Amount of Drawback.	at 2d. per lb.	Amount of Drawback.	1st Class, at 3d. per lb.	2d Class, at 1½d. per lb.	Millboard, Glazed Paper, &c. at £1 1s. per cwt.	Pasteboard. 1st Class, at £1 8s. cwt.	Pasteboard. 2d Class, at 14s. cwt.	Stained Paper. at 2d. per yard.	Stained Paper. at 3d. per lb.
	B. F.	£. s. d.	No.			£. s. d.	lbs.	lbs.	cwts. qrs. lbs.		cwts. qrs. lbs.	Ft.	£. s. d.			lbs.	lbs.	c.q. lbs.				lbs.
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William Turner	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	304	..	..	..	..	..	..
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Blake	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
oughton & Co.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kennedy	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
muel Harvey	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
eorge Blake	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
mes Rosson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ne Leigh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
artindale & Co.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ockdale & Son	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Carried forward																						

First Round, from January 5th to February 19th, 1834.—DRAWBACKS AND ALLOWANCES.

| EXPORTS. | | |

RETURN OF CASH DISBURSED IN THE COUNTRY.—Liverpool Collection.—

| Names. | EXPORTS. | | |

rst Round, from January 5th to February 19th, 1834.—DRAWBACKS AND ALLOWANCES.

| EXPORTS. | | |

RETURN OF CASH DISBURSED IN THE COUNTRY.—Liverpool Collectio

EXPORTS.

Names.	BEER.		BRICKS.				GLASS.						HOPS.		PAPER.					
							Flint.		Crown.									Pasteboard.		Stai Pa
	at 5s. per Barrel.	Amount of Drawback.	Common, at 5s. 10d. per 1000.	Large, at 10s. per 1000.	Polished, at 2s. 5d. per 100.	Amount of Drawback.	at 7d. per lb.	at 6d. per lb.	at £4 18 0 per cwt.	at £3 13 6 per cwt.	Common Bottles, at 7s. per cwt.	Plate, at 2s. 9d. per ft.	Amount of Drawback.	at 2d. per lb.	Amount of Drawback.	1st Class, at 3d. per lb.	2d Class, at 1½d. per lb.	Millboard, Glazed Paper, &c at £1 1s. per cwt.	1st Class, at £1 8s. cwt.	2d Class, at 14s. cwt.	at 2d. per yard.
Brought forward	B. F.	£. s. d.	No.			£. s. d.	lbs.	lbs.	Cwts.qrs.lbs.		Cwts.qrs.lbs.		£. s. d.			lbs.	lbs.	c.q.lb.			
Samuel Hiley .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
T. Stockdale, jun.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Robert Lunt .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tyrer and Co. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
E. Kelshaw .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Steele and Son	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
E. Rae . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
F. Nolan . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jones, Barton and Co. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total . .	2,635 2	658 17 6	414,950	..	..	121 0 6½	100,293	1,932	1,195 3 14	..	5,532 1 26	2590	12,064 1 9½	..	..	42,163	9,085	15 1 26	..	..	..

SALARIES.

Names.	Divisions and Rides.	Employed Officers.				Officiators.							Allowances.					Officers o Irish Establish paid i this Dist	
		Salaries.	Periodical 1822 Augmentation.	Gross Salaries.	Deduction from Salaries.	From	To	Superannuaries.	Expectants.	Dropt Officers or Assistants.	Established Officers doing extra Duty.	Occasional Officiators.	Day Pay to Tidesmen.	Superannuation.	Old Charity Officers.	Salt Officers.	Late Coffee Roasters.	Salaries.	Superannuations.
		£. s. d.	£. s. d.	£. s. d.							£. s. d.								
Charles Tulley .	Thattoheath Dis.	25 0 0	..	25 0 0															
John Johnson .	Prescott 1st Div.	12 10 0	..	12 10 0															
Joseph Turner .	,, 1st Ride.	12 10 0	..	12 10 0															
John Hill . .	,, 2 ,,	12 10 0	..	12 10 0															
James Scott . .	,, 3 ,,	12 10 0	..	12 10 0															
William Jenkins	,, 2d Div.	10 0 8	..	10 0 8															
Francis Goodwin	,, 2 ,,	11 4 7	0 4 6	11 9 1	..	6 July, 1833	5 Jan. 1834.	..	..	..	4 0 7								
James Baker. .	,, 2 ,,	1 5 5	..	1 5 5															
Thomas Dodd .	,, 2 ,,	12 10 0	..	12 10 0	..	6 July, 1833	5 ,,	..	..	..	4 0 7								
John Blenkinsop	,, 3 ,,	12 10 0	..	12 10 0	..	6 ,,	5 ,,	except 2 days		..	3 19 0								
Tommy Starker .	,, 3 ,,	12 10 0	..	12 10 0	..	8 Sept. ,,	5 ,,	..	..	..	2 12 7								
John Widdowson	,, 3 ,,	12 10 0	..	12 10 0	..	6 July ,,	5 ,,	..	..	..	4 0 7								
Joseph Mitchell .	,, 4 ,,	12 10 0	..	12 10 0	..	6 ,,	5 ,,	..	..	..	4 0 7								
John Keeble . .	,, 4 ,,	12 10 0	..	12 10 0	..	6 ,,	5 ,,	..	..	..	4 0 7								
Richard Boys .	,, 4 ,,	12 10 0	..	12 10 0	..	6 ,,	5 ,,	..	..	..	4 0 7								
William Griffiths	Wigan District.	25 0 0	..	25 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
John Beverley .	,, Division.	12 10 0	..	12 10 0	..	24 Oct. 1833	10 Dec. 1833	..	..	..	3 5 9								
Joseph Foster .	,, 1st Ride.	12 10 0	..	12 10 0	..	24 ,,	10 ,,	..	..	..	3 5 9								
Charles Holmes.	,, 2 ,,	12 10 0	..	12 10 0															
William B. Sewell	,, 3 ,,	12 10 0	..	12 10 0	..	..	..	..	..	..	7 1 0								
Alex. Hamilton .	,, 4 ,,	12 10 0	..	12 10 0															
Thos. Darbyshire	Leigh 1st Ride.	12 10 0	..	12 10 0															
John Jones . .	,, 2 ,,	4 18 7	0 9 10	5 8 5															
William Law .	,, 3 ,,	12 10 0	..	12 10 0															
John Fox . . .	Collector.	39 3 6	..	39 3 6															
John Knapton .	Acting Collector.	.. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Samuel Holt . .	1st Clerk.	16 17 6	..	16 17 6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Robert Lawn. .	2 ,,	16 5 0	..	16 5 0															
John Brearly. .	3 ,,	14 7 6	..	14 7 6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morgan Jones .	Liverpool 1st Dis.	25 0 0	..	25 0 0															
James Young .	,, 2 ,,	25 0 0	..	25 0 0															
Thomas C. Abbott	,, 3 ,,	25 0 0	..	25 0 0															
Thomas Rowland	,, 4 ,,	25 0 0	..	25 0 0															
Robert C. Denton	,, 1st Div.	12 10 0	..	12 10 0															
Joseph Randles .	,, 2 ,,	12 10 0	..	12 10 0															
William Jones .	,, 3 ,,	12 10 0	..	12 10 0	..	21 Nov 1833	26 Jan. 1834	..	..	..	4 11 9								
Thomas Turtle .	,, 4 ,,	12 10 0	..	12 10 0	..	21 ,,	26 ,,	..	..	..	4 11 9								
Thomas Jones .	,, 5 ,,	12 10 0	..	12 10 0															
William Hall .	,, 6 ,,	12 10 0	..	12 10 0															
William Jenkin .	,, 7 ,,	12 10 0	..	12 10 0															
Charles Saunders	,, 8 ,,	12 10 0	..	12 10 0															
John Rawden .	,, 9 ,,	12 10 0	..	12 10 0	..	13 July 1833	5 Jan. 1834.	..	..	..	3 17 1								
Gideon Greaves .	,, 9 ,,	12 10 0	..	12 10 0	..	9 Sept. ,,	5 ,,	..	..	..	2 12 1								
William Long .	,, 11 ,,	5 13 0	..	5 13 0															
John Dempsey .	,, 12 ,,	12 10 0	..	12 10 0	..	Warrington	Liverpool.	..	..	..	..	..	..	..	..	..	..	..	..
W. Halliburton .	,, 13 ,,	12 10 0	..	12 10 0															
Joseph Wilson .	,, 13 ,,	12 10 0	..	12 10 0															
John Rogers . .	,, 13 ,,	12 10 0	..	12 10 0															
William Ridley .	,, 14 ,,	12 10 0	..	12 10 0															
William Scholey	,, 15 ,,	12 10 0	..	12 10 0															
William Kirk .	,, 16 ,,	12 10 0	..	12 10 0															
Carried forward																			

First Round, from January 5th to February 19th, 1834.—DRAWBACKS AND ALLOWANCES.

EXPORTS.

PAPER.	SOAP.			STARCH.		STONE BOTTLES.		Amount of Drawbacks.
Amount of Drawback.	Hard, at 1½d. per lb.	Soft, at 1d. per lb.	Amount of Drawback.	at 3d. per lb.	Amount of Drawback.	at 5s. per cwt.	Amount of Drawback.	
£. s. d.	lbs.	lbs.	£. s. d.	lbs.	£. s. d.			£. s. d.
..	11,200	..	70 0 0					
..	17,920	..	112 0 0					
..	11,200	..	70 0 0					
..	4,030	..	25 4 0					
..	22,400	..	140 0 0					
..	22,400	..	140 0 0					
..	11,200	..	70 0 0					
..	17,920	..	112 0 0					
..	11,200	..	70 0 0					
..	28,000	..	175 0 0					
..	11,200	..	70 0 0					
..	11,200	..	70 0 0					
..	11,200	..	70 0 0					
..	11,568	..	72 6 0					
..	11,200	..	70 0 0					
..	2,316	..	14 9 6					
..	11,200	..	70 0 0					
..	33,600	..	210 0 0					
..	24,640	..	154 0 0					
..	22,400	..	140 0 0					
..	20,160	..	126 0 0					
..	22,400	..	140 0 0					
..	4,480	..	28 0 0					
..	14,479	..	71 14 10½					
..	23,039	..	143 19 10½					
..	22,627	..	141 8 4½					
..	6,787	..	42 8 4½					
..	2,379	..	14 17 4½					
..	13,331	..	83 6 4½					
..	..	..	..	100	1 7 1			
..	..	..	..	122	1 13 0½			
..	..	..	..	..	..	..	..	..
91 16 4½	3,139,045	128	21,240 0 3½	222	3 0 1½	..	..	34,678 16 7½

ALLOWANCES.

SOAP.										STARCH		Amount of Allowance.	Officers' Signatures. — We, whose names are underwritten, do certify to the truth of the respective returns.	Payment to Inspectors of Corn Returns.	
Wool.		Silk.		Flax or Cotton.		Linen.				consumed in the manufacturing of					
Hard, at 1½d. per lb.	Soft, at 1d. per lb.	Hard, at 1½d. per lb.	Soft, at 1d. per lb.	Hard, at 1½d. per lb.	Soft, at 1d. per lb.	Hard, at 1½d. per lb.	Soft, at 1d. per lb.			Flax or Cotton, at 3½d. per lb.	Linen, at 3½d. per lb.			Names.	Amount.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.			£. s. d.	£. s. d.	£. s. d.			
..	..	..	..	{ at 1⅛ at ½	880 1389 }	..	..	..	..	11 9 7½					
..	..	..	..	..	880 1389	..	..	..	..	11 9 7½					

INCIDENTAL CHARGES.

Coals and Candles.	Rent of Offices, Rates, Taxes, and Tithes.	White Lead, Oil, and Ink.	Packing Thread.	Postages and Messengers.	Buildings and Repairs, &c.	Carriage of Books and Parcels.	Turnpikes and Ferries.	Removal of Country Officers.	Other Bills.
								£. s. d.	
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	3 9 0	

LAW CHARGES.

Expenses in obtaining Extents.	Allowances to Crown Prisoners.	Affidavits and Stamps	Sheriffs' Poundage.	Witnesses detained.	Cash advanced on Prosecutions.		Allowances per	
					Date of Boards' Order.	Amount.	Treasury Warrant.	Justices' Warrant.
s. d.								
10 10								

Officers on the Scotch establishment paid in this District.			Sitting Expenses.	Allowance and Expenses for travelling with Portmanteau, &c.	Names of Payees.	Payments on account of		
Salaries.	Superannuations.	Pensions.				Sales.	Seizures.	Fines.
			£. s. d.					
..	..	..	0 10 0					
..	..	..	2 5 0					
..	..	..	2 5 0					
..	..	..	2 5 0	..				

RETURN OF CASH DISBURSED IN THE COUNTRY.—LIVERPOOL COLLECTION.

Names.	Divisions and Rides.	SALARIES. Employed Officers. Salaries.	Periodical 1822 Augmentation.	Gross Salaries.	Deduction from Salaries	Officiators. From	To	Supernumeraries.	Expectants.	Dropt Officers or Assistants.	Established Officers doing extra Duty.	Occasional Officiators.	Day Pay to Tidesmen.	Allowances. Superannuation.	Old Charity Officers.	Salt Officers.	Late Coffee Roasters.	Officers on the Irish Establishment paid in this District. Salaries.	Superannuations.	Pensions.
Brought forward		£. s. d.	£. s. d.	£. s. d.					£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.						
William Long	Liverpl. 17th Div.	6 17 0	0 0 6	6 17 6																
James Dockeray	,, 17 ,,	5 13 0	..	5 13 0																
John B. Daniel	,, 18 ,,	12 10 0	..	12 10 0																
Joseph Moss	,, 19 ,,	12 10 0	..	12 10 0																
Thos. R. Thomas	,, 20 ,,	18 1 8	0 4 4	18 6 0																
Richard Sutton	,, 22 ,,	12 10 0	..	12 10 0																
Thomas James	,, 23 ,,	12 10 0	..	12 10 0																
Robert Clough	,, 24 ,,	12 10 0	..	12 10 0																
William English	,, 25 ,,	12 10 0	..	12 10 0	.	23 Dec 1833	30 Dec. 1833	..	..	..	0 8 2½									
James Davies	,, 26 ,,	12 10 0	..	12 10 0	.	and 4 Jan. 1834	d 6 Jan. 1834	..	..	..	0 8 2½									
John Thistle	,, 27 ,,	12 10 0	..	12 10 0																
John Brentnal	,, 1st Ride.	12 10 0	..	12 10 0																
Richard Hoggatt	,, 2 ,,	12 10 0	..	12 10 0																
Thos. Robinson	,, 3 ,,	12 10 0	..	12 10 0																
William Wilson	,, 1st Assist.	6 15 0	..	6 15 0	..	Liverpool.	Banbury.	..	..	..	..	..	..	..	..	..	..	..	..	..
Joseph Pridham	,, 2 ,,	10 12 6	..	10 12 6																
William Stewart	,, 4 ,,	10 12 6	..	10 12 6																
William Mather	,, 8 ,,	12 16 1	..	12 16 1	..	Liverpool.	Cashell.	..	..	..	..	..	..	..	..	..	..	..	..	..
James Chisholm	,, 9 ,,	10 18 10	..	10 18 10	..	Do.	Aberdeen.	..	..	..	..	..	..	..	..	..	..	..	..	..
Thomas Young	,, 13 ,,	10 12 6	..	10 12 6																
Robert Wilkes	,, 17 ,,	10 12 6	..	10 12 6																
Rich. A. Tootle	,, 1 ,,	3 17 6	..	3 17 6																
B. G. Mitchell	,, 3 ,,	10 12 6	..	10 12 6																
T. J. J. Kruger	,, 5 ,,	10 12 6	..	10 12 6																
Richard Moss	,, 6 ,,	10 12 6	..	10 12 6																
Robert Ashley	,, 7 ,,	16 10 8	..	16 10 8	..	Liverpool.	Cheadle.	..	..	..	..	..	..	..	..	..	..	..	..	..
Donald Campbell	,, 10 ,,	15 19 0	..	15 19 0																
William Bowen	,, 10 ,,	8 19 11	..	8 19 11																
William Castle	,, 11 ,,	10 12 6	..	10 12 6																
Josiah Harper	,, 12 ,,	10 12 6	..	10 12 6																
John Pilkington	,, 14 ,,	10 12 6	..	10 12 6																
John Dixon	,, 15 ,,	10 12 6	..	10 12 6																
Wilson Railton	,, 16 ,,	10 17 1	..	10 17 1																
J. A. Clemenshaw	Expectant.	6 5 0	..	6 5 0	..	6 January.	13 March	..	5 10 1											
John Allmett	Do.	6 5 0	..	6 5 0	..	24 ,,	6 ,,	..	3 9 0											
C. H. Colepepper	Do.	1 4 7	..	1 4 7	.	6 July, 1833	5 January.	..	4 0 7											
					.	6 Jan. 1834	14 ,,	..	0 14 9											
Matthew Yates	Do.	5 17 9	..	5 17 9	.	Various dates from 9 Dec. to 17 Feb.	1833 to 1824	..	5 6 6											
Alexander Nicol	Permit Writer.	10 12 6	..	10 12 6																
John Dobell	Do.	10 12 6	..	10 12 6																
Thomas Fisher	Do.	10 12 6	..	10 12 6																
Thos. Robinson	Do.	10 12 6	..	10 12 6																
James Foote	Do.	10 12 6	..	10 12 6																
Thomas Davies	Do.	10 12 6	..	10 12 6																
Wm. Henekey	Do.	10 12 6	..	10 12 6																
Samuel Evans	Do.	10 12 6	..	10 12 6																
Robinson Sewell	Do.	10 12 6	..	10 12 6																
James Bell	Port Surveyor.	23 2 6	..	23 2 6																
J. Swinburne	Gaug. & Weigher.	18 10 0	..	18 10 0																
Richard Osborn	Import Officer	16 3 9	..	16 3 9																
John Woodruff	Do.	16 3 9	..	16 3 9																
William Powell	Do.	19 9 3	2 11 8	22 0 11																
F. Thompson	Do.	12 3 9	..	12 3 9																
Thomas Yorke	Export Officer.	11 1 10½	..	11 1 10½																
Charles Cooper	Do.	11 1 10½	..	11 1 10½																
Fletcher Pearson	Do.	11 1 10½	..	11 1 10½																
William Lloyd	Do.	11 1 10½	..	11 1 10½																
Charles Hill	Do.	11 1 10½	..	11 1 10½																
John Woodall	Do.	11 1 10½	..	11 1 10½																
William Cockin	Do.	11 1 10½	..	11 1 10½																
James Caw	Do.	11 1 10½	..	11 1 10½																
George Mortimer	Do.	11 1 10½	..	11 1 10½																
Joseph D. Sewell	Import Office.	..	..	..	..	6 Jan. 1834	19 Feb. 1834	..	..	..	..	9 17 3								
Charles Tulley	Permit Office, St. Helen's.	..	..	..	..	6 Jan. 1833	5 Jan. ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
Clarke and Co.	Excise Office.	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
Do.	Permit Office, Hatton-garden.	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
John Dobell	Do. Hanover-street.	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
Robinson Sewell	Do. Hatton-garden.	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
Isabella Grayson	Ex. Office and Do	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
Tyrer and Co.	Do.	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
Samuel Holt	Do.	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
George Howard	Do.	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
Rich. Walshaw	Do.	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
W. Middleton	Do.	..	..	..	..	6 ,,	5 ,,	..	..	..	..	..	..	..	..	..	..	..	..	..
John Hughes	Surveying Flint Glass House.	..	..	..	..	6 July, 1833	8 Sep, 1833.	..	..	..	1 8 5	..	..	..	..	..	..	..	..	..
William James	Do.	..	..	..	..	6 ,,	17 Dec. ,,	..	..	..	3 8 3	..	..	..	..	..	..	..	..	..
David Williams	Several.	..	..	..	.	Various dates from 21 May, to 21 April,	1831 to 1832	..	..	..	68 8 0	..	..	..	..	.e	..	..	..	..
Michael Brown	——	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Joseph Ashton	Assistant.	0 15 4	..	0 15 4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
William Collier	——	..	..	..	..	6 Jan. 1834	19 Feb. 1834	..	..	..	..	..	7 17 6							
Ralph Woodruff	——	..	..	..	..	6 ,,	19 ,,	..	..	..	..	..	7 17 6							
Joseph Simpson	——	..	..	..	..	..	..	..	..	..	..	..	..	186 3 3						
Total	..	1,400 9 0½	3 10 10	1,403 19 10½					19 0 11		134 6 7	9 17 3	15 15 0	186 3 3						

First Round, from January 5th to February 19th, 1834.—DRAWBACKS AND ALLOWANCES.

Officers on the Scotch Establishment paid in this District.			Sitting Expenses.	Allowance and Expenses for travelling with Portmanteau, &c.	INCIDENTAL CHARGES.									LAW CHARGES.							Allowances per			£. s. d.	£. s.
Salaries.	Superannuation.	Pensions.			Coals and Candles.	Rent of Offices, Rates, Taxes, and Tithes.	White Lead, Oil, and Ink.	Packing Thread.	Postages and Messengers.	Buildings and Repairs, &c.	Carriage of Books and Parcels.	Turnpikes and Ferries.	Removal of Country Officers.	Other Bills.	Expenses in obtaining Extents.	Allowance to Crown Prisoners.	Affidavits and Stamps.	Sheriffs' Poundage.	Witnesses detained.	Cash Advanced on Prosecutions. Date of Boards' Order.	Cash Advanced on Prosecutions. Amount.	Treasury Warrant.	Justices' Warrant.			
			£. s. d.		£. s. d.	£. s. d.							£. s. d.	£. s. d.	s. d.							s. d.				
																								Drawbacks .	..	34,678 16
																								Allowances .	..	11 9
																								Inspector of Corn Returns		
																								Salaries . .	..	1,403 19 1
																								Augmentation	..	3 10 1
																								OFFICIATORS.		
																								Supernumeraries		
																								Expectants .	19 0 11	
																								Dropt Officers		
																								Established Officers .	134 6 7	
																								Occasional Officiators .	9 17 3	
																								Day Pay to Tidesmen .	15 15 0	
																										178 16
																								Superannuation	..	186 3
																								ALLOWANCES.		
																								Old Charity Officers .		
																								Salt Officers .		
..	..	..	..	..	..	..	..	..	..	..	..	..	2 1 6											Late Coffee Roasters .		
..	..	..	..	..	..	..	..	..	..	..	..	..	4 13 0													
..	..	..	..	..	..	..	..	..	..	..	..	..	6 15 6											OFFICERS		
																								On the Irish Establishment paid in this District.		
																								Do. Scotch Do. Salaries . .		
..	..	..	..	..	..	..	..	..	..	..	..	..	0 7 6											Superannuation Pensions to Widows . .		
																								Sitting Expenses	7 5 0	
																								Expenses of travelling with Portmanteau .		
																										7 5
																								INCIDENTAL CHARGES.		
																								Coals & Candles	31 6 3	
																								Rent of Offices, Rates, Taxes, and Tithes .	51 18 8	
																								White Lead, Oil, and Ink		
																								Packing Thread		
																								Postages and Messengers		
																								Buildings, and Repairs of Buildings .		
																								Carriage of Books & Parcels . .		
																								Turnpikes & Ferries .		
																								Removal of Country Officers . .	17 6 6	
																								Other Bills. .	14 17 10	
																										115 9
																								LAW CHARGES.		
..	..	..	..	..	2 2 6																			Expenses in obtaining Extents. .	0 10 10	
..	..	..	..	..	22 6 6½																			Allowance to Crown Prisoners . .		
..	..	..	..	..	3 7 2½																			Affidavits and Stamps . .		
..	..	..	..	..	1 15 0																			Sheriff's Poundage .		
..	..	..	..	..	1 15 0	..	..	..	..	..	..	..	..	1 14 6										Witnesses detained . .		
..	..	..	..	..	..	..	..	..	..	..	..	..	..	3 16 1												
..	..	..	..	..	..	..	..	..	..	..	..	..	..	1 6 9												
..	..	..	..	..	..	..	..	..	..	..	..	..	..	3 5 2												
..	..	..	..	..	..	..	..	..	..	..	..	..	..	4 15 4												
..	..	..	..	..	..	..																				0 10 1
..	..	..	..	..	..	2 2 0																		ALLOWANCES per		
..	..	..	..	..	..	49 16 8																		Treasury Warrants . .	0 2 9	
																								Justices' Warrants . .		
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2 9		Payments on account of Sales, Fines, and Seizures		
																										0 2
			7 5 0		31 6 3	51 18 8							17 6 6	14 17 10	10 10							2 9				35,591 3

Appendix.

No. 18.
Letter from Mr. Backhouse, Receiver General of Excise.
7th Sept. 1834.

(Copy.)

September 7th, 1834.

SIR,

MR. DENNIS will have delivered to you, yesterday, the conclusion of the observations which his practical knowledge of the working of the present system of managing the department of receiver general, suggested to him upon the report of Mr. Abbott, so far as it related to this department. Having perused and discussed the whole of those observations with Mr. Dennis, I am enabled to say that I concur in them, and that I am not at present aware that they leave any material part of Mr. Abbott's strictures unnoticed.

Mr. Abbott appears not to have sufficiently considered one important object to which several of the existing internal arrangements of the business of the department are very properly directed, namely, the expeditious transaction of business which is required to be performed within stated hours, and the saving of time to the public who attend to pay their duties, or to receive payment of their demands. Several of his suggestions for consolidating books which are now subdivided, would, if carried into effect, unavoidably impede the business of the department, both in the hall and in the office, without really effecting any saving of labour.

He appears, also, to take little or no account of the interests of the receiver general and his chief clerks, and of the security and protection against loss, from mistake or otherwise, within the department, which they, and eventually the public, derive from some of the internal checks which his proposed consolidation of books and business would sweep away. And, on the whole, I am of opinion that the adoption of his suggestions (with the exceptions which have been pointed out) would not be consistent with the *safe* and expeditious performance of the business of the department.

With respect to his recommendation of the system of book-keeping by double entry, I do not feel competent, individually, nor is it any part of my duty as receiver general, to pronounce an opinion, on the applicability of that system to all the accounts of so peculiar a service as that of the Excise.

All that it appears necessary for me to say is, that there would not be any difficulty in managing that part of the system which would belong to the receiver general's department, namely, a cash book in the form suggested by Mr. Abbott, if the Board should require it.

I am, Sir,
Your most obedient humble servant,
(Signed) J. BACKHOUSE.

I. C. Freeling, Esq., &c., &c.

Memorandum on the Observations in Mr. Abbott's Report on the Excise Office, so far as they relate to the Office of the Receiver General.

MR. ABBOTT REMARKS:	OBSERVATIONS.
Page 125.—It is scarcely credible, but such is the operose system now in use, that bills of exchange are actually copied nine times.	*One* bill receivable book for the sole use of the receiver general is indispensable.
Other branches must be detained till six or seven o'clock, if the bills be entered on the day of their arrival.	The bills are always entered on the day they arrive; but they do not always come to the receiver general in time to be left for acceptance on the same day, which is certainly an inconvenience, which it would be desirable to avoid, if practicable.
Page 127.—The books are 81 in number, yet search among them has been made in vain for a continuous cash book.	Upon an examination of Mr. Abbott's schedule, given in the Appendix, and a comparison of it with the books actually kept in this department at the time of Mr. Abbott's survey, it appears that after striking out those books that were never kept, the number on that schedule would be only 71, and not 81. It is further to be observed that the purposes for which the books are said to be kept are not correctly stated in the schedule; for which inaccuracy it is difficult to account, as a schedule was sent to Mr. Abbott with a specimen of each book, accompanied with a description of the uses of the book, in cases where the title alone did not appear to be sufficiently explanatory. The enumeration amounted to only 27 books, reckoning as a single book all those which were merely subdivided for the convenience of business, such as the registers of the very numerous army, navy, and other vouchers. A statement of the books is subjoined. In the left-hand column of which will be found the number of those books, as stated by Mr. Abbott, and in the right-hand column the number of the books which are really kept for the transaction of the business of this department, either as

necessary internal checks, or for greater facility of communicating with the departments of the accountant and the comptroller in checking and agreeing the charge raised in those departments against the receiver general.

It is not denied that it would be possible to keep all the army, navy, and other tickets, in one book, as Mr. Abbott proposes; but it is much more convenient to keep them in such a form as to admit of two or three persons being employed upon them at the same time, and the risk of posting a ticket to a wrong account is diminished by the subdivision in question.

These books are now reduced to twelve, and may properly be considered as only one book.

The amount of labour employed in keeping it, whether in 24 parts, in 12 parts, or in only one, is exactly the same.

24	For the entry of army, navy, and other vouchers	These are now, according to a plan adopted several months ago, without reference to Mr. Abbott, entered in 12 books, constituting in fact only	1
6	Called 'entry books,' for do.	Discontinued in January last, having been in use for a very short time.	
1	'Check book or diary'	A *pocket memorandum book*. for the convenience of the first clerk, to remind him of the proper time to call on the different cashiers for sums falling due	1
4	'Irish prize ticket book,' and three others particularized	Which were never kept by the receiver general.	
35	In Mr. Abbott's schedule	Ought to be considered as only	2
1	'Waste book'	One receiver makes payments only, another receives duty only, the other two both pay and receive, except at very busy times, on which occasion separate licence receipt books, debenture and salary payment books, are required; but these are subdivisions of the books for the purpose of furnishing each receiver with one, three for receipts, three for payments, and one waste book	7
3	'Traders' daily cash books'		
3	Day books for sundry payments		
1	Debenture book		
3	'Daily balance books.'		
*2			
13	Stated by Mr. Abbott to be kept by the receivers	Ought to be considered only as	7
1	Distribution book, 'rests, receipts, and payments'	For consolidated duties; necessary	1
1	Cash book	Subsidiary to balance book; convenient	1
1	Balance book for daily receipts and payments	Not for daily but for weekly; necessary	1
1	Memorandum book	For the record of cash paid to the Bank and to the receivers; necessary	1
1	Ledger 'for weekly receipts of fines.'	For an entry of all disbursements of credit; necessary	1
1	Debenture book	In which the payments are entered under the several heads of duty, for the convenience of checking the receiver's claim, and of agreeing with the accountant and comptroller; necessary	1
2	Petty incidents day and tax books	Necessary	2
1	Report book to the Board	Of all sums paid to the Bank on account of Irish revenue; necessary	1
7	Two salary books subdivided, superannuation, incidents, sales, fines, copy book of Board's orders	These are mere entries into books of the names and sums to be paid, that the original orders of this Board may be sent to the auditor	6
3	Petty incidents	Kept for the use of the accountants	3
2	Register of remittances, England and Ireland	Should be considered as one; necessary	1
1	Bank cash book	A check upon the bank pass book, do.	1
1	Bank bill-book	For the entry of all bills sent to the Board; may be discontinued	1
1	House book	For the use of the comptroller of cash; may be discontinued	1
1	Check book or diary	Not objected to by Mr. Abbott; necessary	1
1	Weekly account book	Made out for the Board	1
1	Return bill book	To record bills returned, and when made good	1
1	Memorandum book	For the distribution; convenient	1
1	Irish register of navy tickets	Do. necessary	1
77			36
1	Cash note	Not a book: Proposed to be discontinued 2; Kept for the use of accountant 3	7
1	Advance book	Do.: Do. for the Board 1	
1	Ticket book	Not known: Do. for the comptroller of cash 1	
80			29
*2	Stated to be kept by receivers are not in Mr. Abbott's list.		
78	The number in Mr. Abbott's list.		

Page 128.—But a greater saving of labour is open to adoption, if, with respect to tickets generally, similar arrangements were made to those now acted upon by the East India company, and by Chelsea hospital.

Assuming it to be possible that vouchers for payment could be forwarded by the collectors to the several cashiers, and the amount could be received by us within the quarter, as at present, it becomes a question whether the extra labour of preparing lists in the country would produce more or less inconvenience than that now borne at the Excise office on the present system.

The numerous cashiers, for the various branches of army

Appendix.

No. 18.

Memorandum of Mr. John Dennis, Chief Clerk to the Receiver General.

Page 128.—The double examination of the tickets in the Excise office is absolute waste of labour.

and navy, would make it much more difficult to forward them, without the intervention of the Excise office, than in the case of the Chelsea tickets, where there is only one cashier. The India company's vouchers are too inconsiderable to come into comparison.

The accountant ascertains that the vouchers have proper receipts affixed, and that they agree in amount with the collectors' lists. The clerks of the receiver general rely on the accountant's examination in this respect, and therefore do not repeat it, but merely proceed to separate the tickets into their '79 varieties,' to make lists of them when separated, and having ascertained that the several lists make up the aggregate sum, forward them to the respective cashiers for payment.

Page 128.—To describe minutely the other 81 books kept in this branch, would occupy most unprofitably both time and paper.

The Commissioners are therefore referred to the general schedule of books appended to this Report for a brief account of the purposes to which each book is applied.

Without going into a minute examination of each of these books, a few remarks are subjoined respecting the 2nd and 3rd on Mr. Abbott's list; omitting the memorandum book, No. 1.

Mr. Abbott calls the first 'ledger' No. 2, 'for weekly receipts of fines.' It is, in fact, for the entry of all *disbursements*, made by the receiver general, classed under their proper heads, as shown by the index, of which the following is a short extract, viz.:—

Bills of exchange;
Board's orders;
Coffee roasters' salaries;
Corn inspectors' ditto;
Debentures;
Draft officers' salaries;
&c. &c. &c.

The entries in this book are made from the receipts of the parties to whom payments are made; thus serving as a check upon the receiver, and as a record of the payment, and supplying important materials for the weekly balance.

This weekly balance, said by Mr. Abbott to be for *daily* receipts of payments, may be correctly called a continuous cash account, showing all the receipts and payments, &c., showing also what Mr. Abbott's proposed cash book would not do, the balances held by the receiver general on account of fines, deductions from salaries, &c., the advances made on account of the Scotch and Irish Revenues, and on account of Exchequer fees.

These remarks on the first two principal books on Mr. Abbott's list, may suffice to show on what loose grounds he has proceeded in his sweeping condemnation.

Page 128.—Four books are kept under the title of petty incident day book, &c.

Page 129.—In a recent quarter, the tradesmen's bills, properly so called, amounted to 2,745*l.* 8*s.* 11*d.*; but the quarterly list of tradesmen's bills amounted to 13,536*l.* 6*s.* 6*d.*

The first of these books is indispensable, the other three are not necessary for the purposes of the receiver general; they are, in fact, the books of the accountants.

In the quarter Mr. Abbott refers to, 'the tradesmen's bills,' properly so called, amounted to - - - £658 17 6¼
The solicitor's to - - - - 1,452 5 6
The storekeeper's to - - - - 634 5 11
The petty incidents to - - 10,810 17 7¼

£13,556 6 6½

Cash had credit for 13,536*l.* 6*s.* 6*d.*, although only 2,745*l.* 8*s.* 11*d.* is actually to be paid, consequently cash must be made debtor for 10,810*l.* 7*s.* 4*d.* by a fictitious entry of money not received.

This is erroneous. The sum of 10,810*l.* 17*s.* 7¼*d.* had been paid in small amounts by the receiver general, on account of petty incidents, and *in the same week in which the payments were made,* he had credit allowed in the distribution; he, therefore, never made any further nor fictitious entry, as stated.

The transaction respecting the *storekeeper's* disbursement will be shown in a statement prepared by the first general accountant.

There are large sums thus constantly 'held in suspension,' both receipts and payments, and which most objectionable proceeding gives rise to several of the books kept by the receiver general.

The sums 'held in suspension,' or advance, by the receiver general, do not give rise, either separately or collectively, to *one* book in this department. They are all posted under their proper heads in the ledger.

Page 129.—The principal and most material part of the business of the receiver general

The Bank of England does that for the receiver general which it does for every customer, *and nothing more,* viz., sends out bills for payment.

is conducted by four clerks stationed in the hall, and by the Bank of England.

Page 129.—There are 12 cash books subsidiary to the waste book of the principal clerk in the hall; all of which, together with the waste book, would be superseded by the adoption of one principal and four subsidiary cash books, such as the specimens appended (16 to 20.)

Page 129.—And will serve, instead of the distribution paper, to acquaint the Board what fund may be at their command for transfer to the Exchequer.

To show how nearly the waste book conforms with Mr. Abbott's cash book, a copy is annexed of a day's account from it, and also a copy of Mr. Abbott's specimen, No. 16, filled up from it, distinguishing what he has added by figures in red ink.

There will be no difficulty in adopting this account on a printed form.

With regard, however, to the daily balances, it has not hitherto been thought necessary to bring it forward in an account of the day's receipts and payments of this kind, kept for the purpose of checking the several receivers, and of agreeing with the accountants and comptrollers, and open to their inspection, or to exhibit the precise amount of cash in the house to those whom it does not concern.

It must be observed that there is nothing in this 'daily 'statement of cash,' to show *how much* of the balance in the hands of the receiver general is applicable to the Exchequer, for it does not show the sum required as a rest, nor how much of the balance in the Bank is held in suspension, until the Lords of the Treasury make an order to bring them to account; it will, therefore, not supersede other books, certainly not the distribution book, nor the 'weekly account book,' laid before the Board, nor is it particular enough to supersede the memorandum book, (No. 1, on Mr. A.'s list,) much less the weekly balance book.

With respect to the four subsidiary books intended to supersede the books now in use by the receivers, it is to be observed that Mr. Abbott allows a book for each, and would confine two receivers to payments only, and two to receipts.

This arrangement, though desirable and really acted upon, as far as possible, is not practicable with so few receivers.

The receiver who happens to require assistance one week, in order that the public may not be kept waiting, may be able to render the like assistance to his brother clerk the next week, and therefore books for receipts and payments for each receiver are necessary.

The receivers have hitherto been allowed to keep their cash books in any form most convenient to themselves, the risk of loss being their own, and whether they keep a separate book for debentures, or enter them amongst other payments, is their own affair; the result being the same, the books lasting equally long either way.

Long experience is in favour of the utility of the present practice.

The receivers have looked over Mr. Abbott's proposed account books, and they state that it would be extremely inconvenient to adopt them.

An illustration of this may be seen in his plan for entering the licences in No. 18. On the 5th of July last, the receiver for licences beginning a new book, commenced the day by entering the names on the left-hand column, and carrying out the sums horizontally to their appropriate heads, (as an experiment without being at all aware that this was Mr. Abbott's plan,) but finding that he had reached the bottom of the page without having an entry to make in any other column than that of tea and tobacco, he resumed his old mode of entering, convinced that it was the most convenient.

Upon counting his book for that day, it appears that the tea and tobacco licences amounted to 250, the publicans to 72, the retail beer to five, the general to 20, and the auction to five.

Now it is obvious that if the names were entered as proposed in this specimen, should it occur that the receiver differs in amount with the accountant, he can only find out where the error lies by reading over the names in that description of licence where the disagreement occurs; but the names of all the various licence payers being blended in one column, the difficulty of such an examination is incalculably increased. The waste of paper would also be excessive, every item filled up in one column producing a wasted blank space in all the other columns, and the length of the columns being the same for all the various heads of accounts,

Appendix.

No. 18. Memorandum of Mr. John Dennis, Chief Clerk to the Receiver General.

whether they be licences requiring sometimes 250 entries in a day or only five, or even none at all.

But this is not all the inconvenience. By requiring that sales, fines, &c. should be received by the same receiver, overburdened already with the receipts for licences, it will happen that a merchant wishing to clear his lots purchased at a sale, may have to struggle for an hour in a crowd of publicans, and this at a time when another receiver may have comparative leisure.

I proceed now to the specimen, No. 19, and first to the divisions appropriated to debentures.

Suppose a banker's clerk to bring, as frequently happens, a bundle of 20 debentures or more, including some for several different duties. The receiver having ascertained that they are correctly endorsed, enters them, and making a total, agrees and pays without delay.

But, according to Mr. Abbott's plan, it would be necessary for him to classify and enter the debentures under their separate heads, whilst the applicant and other persons are waiting to be paid; of delays of this kind the public would inevitably complain.

What was before said of the waste of paper, under the proposed system, is still more applicable to document No. 20, in which an equal space is allotted to pensions, of which there are but three in a quarter, and to salaries which may amount to 400 items in a day.

Further, it is necessary that the receivers should have distinct books for salaries, ruled purposely, having one column for the salary, one for deductions, and one for the amount of the stamp.

It is further to be observed, that it would in practice be extremely inconvenient to embarrass the person employed in the payment of salaries with the payment of the various other minute items required by Mr. Abbott's document, No. 20.

In conclusion, the books of the receivers kept in their present form, are just as well adapted to be subsidiary to the cash account, as those which Mr. Abbott has proposed, whilst they are free from the very great inconvenience in practice which his system would necessarily produce.

Page 130.—To take charge of the principal cash book, a fourth clerk would be required, whose duties in that respect would not commence till the close of the day, and therefore would admit of his entering in the bill book the country remittances.

This duty 'would not commence till the close of the day,' and, therefore, it must be done by the same clerk, who would, he says, often be detained by the bill business, till six or seven in the evening.

In fact, the duty of entering bills, and of balancing the books in the hall, are peculiarly incompatible; and for the very reason which Mr. Abbott has given why they should be performed by the same person.

Page 130.—Allowing two principal clerks would be occupied in transacting the Bank and Exchequer business, and in supervising the conduct of their four inferiors, still four clerks out of ten might be saved.

So far as the saving of these clerks is to be effected by the consolidation of books, it has already been shown that the proposed consolidation will not save or shorten the labour in the receiver general's office, but will impede the public business by preventing two persons from being employed at the same time.

If the saving of four clerks is to be effected by the plan for sending the vouchers direct to the cashiers, instead of through the intervention of the Excise, it is to be observed, that the persons actually employed upon these vouchers, under the present system, are only three in number, and that it is only at intervals of leisure from other duties that they are employed in preparing the lists. One of these three clerks is debenture and distribution clerk, another is the bill clerk, the third is assistant bill man, and attends the Bank many times in the day. Now, since the recent reductions, all these persons have, at certain periods, more than enough to do, consistently with the safe performance of these duties, as is more fully set forth in the receiver general's letter to the Board, of the 8th February, 1834.

It is further to be observed, that if the recommendation of Mr. Abbott, supported by the general accountant, viz., for the payment of salaries twice in each quarter, should be adopted, the labour of the receiver general's office will be greater than it is at present, even though the army and navy vouchers should not pass through the department;

and that, although the whole business performed in the department has not decreased within the last seven years, the strength of the establishment has been diminished by the reduction of three persons within that period.

Page 130.—The lists for salaries, fines, tradesmen's bills, and supplied quarterly by the accountants, might be kept in guard books, instead of being copied into books at a great expence of labour.

This would be quite incompatible with 'the plan for a prompt and daily audit,' for which the lists with the Board's orders are wanted. Besides, with respect to salaries, the receiver general requires books which will show, at one view, not only the amount of salary for the period in question, but the advances which may have been made upon it, the deductions to be made for taxes, and the periodical augmentation to which each person may be entitled. The book, however, saves labour to a very great extent, by serving the purpose of receipts by the simple signature of each party opposite his name, being subsequently charged with the stamp duty by an arrangement with the stamp office.

Page 130. — The receiver general pays drawbacks only on Thursday and Friday, and only up to twelve o'clock on the latter day.

The receiver general, on the contrary, pays them whenever presented.

Page 130.—Allowing the receiver general to draw checks upon the Bank.

The only object in varying the present course would be to increase security and expedite business; and it is humbly submitted that neither the one nor the other would be effected by adopting the suggestion of the Commissioners of Excise, but exactly the reverse.

First, increase of security, in other words, diminution of risk, would be effected by this plan, by reducing the reserve allowed to be held in the custody of the receiver general from 80,000*l.* to 8,000*l.*

2d. If the power to draw upon his account at the Bank were to be exercised by the receiver general for the purpose of making the greater part of his payments by check, Mr. Abbott's remark, that it would not expedite business, but exactly the reverse, might be correct. Such, however, is not the object for which the power is desired. The power controlled, as suggested in the receiver general's letter of the 12th March, 1834, would not be used for making ordinary disbursements; but, only on rare occasions, for the purposes of avoiding the necessity of keeping large reserves of cash in the Excise office, and of preventing the inconvenience resulting from large and unexpected demands.

Under the present system the receiver is continually in doubt as to the money which he may, without inconvenience, pay into the Bank; and it very frequently happens, that immediately after paying all his Bank notes into the Bank, unexpected demands come upon him for 2,000*l.* or 3,000*l.* or more. Much perplexity is thus occasioned, and much time is consumed by the necessity of making frequent inquiries of other departments as to the funds which he may expect to receive on the demands which are likely to be made upon him; and this happens, not only, as perhaps may be supposed, when the collectors draw upon the Board for very large sums, but every quarter, and to a certain extent every week.

3dly. There would be a third object attained, to which Mr. Abbott has not alluded, viz. that of accelerating the payments into the Exchequer, by rendering unnecessary, as has been observed, the large reserves now so frequently required.

As to what Mr. Abbott says about a salary fund, appearing to suppose that the object of obtaining the power of drawing upon the Bank, would be to draw for the separate salaries, on such a fund, it is only to be observed that no such fund has been proposed by this department, and that Mr. Abbott's remarks upon it appear to be founded on some mistake.

Page 130.—No additional security can be imagined, since the receiver general having the command of the Excise revenue, &c.

In this remark Mr. Abbott entirely overlooks the risk of plunder or loss by the receiver general from keeping a large sum in deposit at the Excise office instead of the Bank of England. In January next the receiver general will have to pay 150,000*l.* within one fortnight; without the power of drawing upon the Bank or some other expedient, he must keep a considerable portion of this large sum in reserve at the Excise office for several weeks before hand, and be still insufficiently provided at last.

Page 134.—The plan for a prompt and daily credit, and it is this:—The receiver general

It is certainly practicable for the receiver general to deliver upon the following day such a daily statement of cash as that which is proposed in No. 16, together with

Appendix.

No. 18.
Memorandum of Mr. John Dennis, Chief Clerk to the Receiver General.

having made up his cash for the day, should daily make a copy of it, by filling up a printed form exactly corresponding with his cash book; he should sign it, enclose in it both Board's orders and payees' vouchers, and send it to the auditors.

Should this audit take more time than has been here calculated for it, it will then only be necessary to keep two of each sort of the principal and subsidiary books, such as are used on alternate days by the bankers, &c.

Page 137.—The journal and ledger ought to be kept in any other branch than that of the receiver general.

At present he has no record of the charge against the trader or collector; he does not particularize what sum each collector remits, neither does it appear to be requisite that he should know more of the detail of the accounts.

all the receipts for payments made. But to enable the auditor to ascertain their correctness, he must deliver up with the receipts the authority of the Board; and this Mr. Abbott requires.

Now this cannot be done until the receiver general has made those copies or abstracts, which Mr. Abbott condemns as 'great waste of labour,' and which adds seven to the number of books in his schedule.

This entry made in the cash books of money *said to be paid*, would not satisfy the auditor; he *must see the receipt* of the party.

The real difficulty is in the payment of salaries, the books for which are now charged with stamp duty, as previously explained.

The auditor's proposition for substituting receipts prepared by the persons receiving, would in part remove the difficulty; but this would not only be a great interruption during the time of paying salaries, (since every receipt would require examination,) but these important vouchers would be liable to be mislaid in passing through several hands.

It therefore appears that the proposed cash account is all that is deemed necessary to be kept by the receiver general to supply materials to the book-keeper for the system of accounts recommended by Mr. Abbott.

(Signed) JOHN DENNIS,
First Clerk to the Receiver General.

6*th September*, 1834.

Tuesday, 12th August, 1834.

Dr. Country. London. Cr.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Auctions	.	.		720	9	5½			
Bricks .									
Glass . .									
Licences.	.	.		242	6	0			
Malt . .									
Paper. .									
Sales . .									
Soap . .	.	.		15	0	0			
Spirits .	.	.		1,404	7	2½			
Starch. .									
Sweets .									
S. Bottles									
Tea . .									
Vinegar.									
Country .	11,519	8	1						
Locks. .									
	11,519	8	1	2,382	2	8	13,901	10	9
							Treay. Cash.	980	1	5
							14,881	12	2

Credit at the Bank:—	£.	s.	d.
By Country Cash . .	11,519	8	1
Petty Incidents . .	326	13	5
Do. on account of Irish	10	0	0
Salaries	75	0	0
Sales	7	5	8
Fines	3	5	0
Debentures . . .	39	15	10
Superannuation . .	26	5	0
Paid Bank . . .	7	14	3
Drafts	9	7	10
Bank Notes . . .	2,170	0	0
Gold	250	0	0
Silver	20	0	0
	218	15	7½
	101	0	7¾
	25	10	3½
	71	10	6¼
	14,881	12	2

Treay. Cash.

	£.	s.	d.
P. . .	480	7	6½
K. . .	133	12	6¼
H. . .	144	2	7
S. . .	94	4	6¼
	852	7	2
B. Notes .	100	0	0
Silver. .	20	0	0
Leeds. .	7	14	3
	980	1	5

B. Notes.

Panchaud .	
King . .	1,345
Hobbs . .	710
Smith . .	115
	2,170

Dr. Mr. PANCHAUD. Cr.

	£.	s.	d.		£.	s.	d.
To Treay. Cash	480	7	6½	By B. Notes .			
B. Notes . .	100	0	0	Petty Incidents	326	13	5
Silver . . .	20	0	0	Do. (Irish) .	10	0	0
Mr. King . .	70	0	0	Salaries . .	75	0	0
				Sales . . .	7	5	8
				Fines . . .	3	5	0
				Drafts paid Bk.	9	7	10
				Silver . . .	20	0	0
					218	15	7½
	670	7	6½		670	7	6½

Dd. Panchaud.

Dr. Mr. KING. Cr.

	£.	s.	d.		£.	s.	d.
To Treay. Cash	133	12	6½	By B. Notes .	1,345	0	0
Brit. Spirits .	1,404	7	2½	Debentures .	36	19	1
Soap . . .	15	0	0	Mr. Panchaud.	70	0	0
					101	0	7¾
	1,552	19	8¾		1,552	19	8¾

J. King.

Dr. Mr. HOBBS. Cr.

	£.	s.	d.		£.	s.	d.
To Treay. Cash.	144	2	7	By B. Notes .	710	0	0
Auctions . .	720	9	5½	Debentures .	2	16	9
				Superannuation	26	5	0
				Gold . . .	100	0	0
					25	10	3½
	864	12	0½		864	12	0½

T. Hobbs.

Dr. Mr. SMITH. Cr.

	£.	s.	d.		£.	s.	d.
To Treay. Cash .	94	4	6¼	By B. Notes .	115	0	0
Licences . .	242	6	0	Gold . . .	150	0	0
					71	10	6¼
	336	10	6¼		336	10	6¼

Geo. Smith.

DOCUMENT,

Dr. EXCISE OFFICE. DAILY STATEMENT

	£. s. d.	£. s. d.	House. £. s. d.	Bank. £. s. d.	Exchequer. £. s. d.
To Balance brought forward			4,148 9 11	101,143 3 1½	1,281,043 5 8½
To sundry Duties for					
Auctions		720 9 5½			
Bricks					
Distillery		1,404 7 2½			
Glass					
Malt					
Paper					
Pasteboard					
Scaleboard					
Stained Paper					
Soap		15 0 0			
Starch					
Stone Bottles					
Sweets					
Vinegar					
London Port Duty					
			2,139 16 8		
To Licences for					
General Licences	40 0 0				
Auction Licences	15 0 0				
Tobacco Licences					
Tea and Coffee Licences	58 0 0				
Packet Boat Licences					
Publicans' Licences	127 4 0				
Spirit Licences					
Wine Licences					
Retail Beer Licences	2 2 0				
		242 6 0			
To Miscellaneous Receipts for					
House Rent					
Warehouse Rent					
Export Fees					
Sales					
Fines					
Locks					
Old Stores					
Incidentals					
			242 6 0		
To Treasurer of the Navy for Cash on account of Tickets paid					
To Paymaster-General ditto					
To Chelsea Hospital ditto					
To East India Company ditto					
To Tax on Salaries for Amount stopt ex-Salaries per Contra					
To Bills receivable					
For sundry Bills received by the Bank of England, as per their Pass-book and the Diary				11,519 8 1	
To House Cash					
Paid per Contra to the Bank of England					
			6,530 12 7	112,662 11 2½	1,281,043 5 8½
To Balance			6,042 7 8	112,662 11 2½	1,281,043 5 8½
To Bank of England for Cash transferred therefrom this day					
			6,042 7 8	112,662 11 2½	1,281,043 5 8½

No. 16.

of CASH. Tuesday, August 12, 1834. *Cr.*

	£. s. d.	£. s. d.	House. £. s. d.	Bank. £ s. d.	Exchequer, £. s. d.
By Debentures on					
Bricks					
Beer					
Hops					
Glass					
Paper	2 16 9				
Starch					
Soap	36 19 1				
Stone Bottles					
		39 15 10			
By Tradesmen's Bills					
Office and Chamber Rent					
Taxes					
Postages		134 8 2			
Carriage of Parcels					
Incidents		174 11 5			
Exchequer Fees					
Sales		7 5 8			
Rewards					
Advances on Prosecutions		3 5 0			
			359 6 1		
Pensions					
Salaries		75 0 0			
Advance on Salaries		14 13 10			
Salaries to Scotch Officers					
Advance on ditto					
Salaries to Irish Officers		10 0 0			
Advance on ditto					
Superannuations		26 5 0			
Advance on ditto		3 0 0			
Dropt Officers' Salaries					
Advance on ditto					
Ditto on Irish Superannuations					
Salt Officers					
Coffee Roasters					
Corn Inspectors					
			128 18 10		
By Bills payable					
By Bank of England for amount paid in					
By Balance			6,042 7 8	112,662 11 2½	1,281,043 5 8½
			6,530 12 7	112,662 11 2½	1,281,043 5 8½
Let the Sum of be forthwith paid into the Exchequer					
By Cash paid into the Exchequer					
By Balance carried forward to Wednesday, August 13, 1834			6,042 7 8	112,662 11 2½	1,281,043 5 8½
			6,042 7 8	112,662 11 2½	1,281,043 5 8½

Appendix.

No. 18.

Observations by Mr. G. H. Cottrell and Mr. R. Cooper, General Accountants of Excise.

Page 134.—System of Account by double Entry recommended.

Observations by Mr. G. H. Cottrell and Mr. R. Cooper, General Accountants of Excise.

It is evident that the advantages appertaining to any system of account must be best understood by those who are daily occupied in acting upon its details and principles; and hence is fairly to be attributed that confidence which has been expressed by either party, on the present occasion, with the fitness of the respective systems with which each is most thoroughly acquainted.

The present system of Excise accountantship, whatever deficiencies or defects it may now be charged with, has nevertheless been fully found to answer the purposes for which it was instituted, that of establishing an efficient check, and of producing correct results. The system itself is not the work of any individual, or set of persons; it is rather the offspring of time and experience, which has afforded opportunities to those practically conversant with its details, to amend such parts as appeared to require improvement; it likewise possesses that simplicity of character which brings its execution within the scope and comprehension of the various degrees of ability that must necessarily be found in any extended establishment.

The advantages derived from the present system, have been indeed so apparent that it has caused declarations to be made, by certainly some of the most experienced and intelligent persons in the service, that the details were so well defined, and the several parts so well adapted to each other, that the system, in fact, might be said almost to work itself.

The above observations are submitted without any view of upholding the advantages of the system at present in operation, or any intention to undervalue the merits which the plan proposed by Mr. Abbott may possibly possess. With respect to the latter, we now beg to state, that after a careful inspection of the specimens given, we find it extremely difficult to come to any definite conclusion respecting them, or the manner in which they will bear on the new system of account; the outline of which, as given in the statement, is so extremely deficient of that elucidation which should accompany a proposition for so great a change as is here contemplated, as to leave it almost unintelligible, and, in some instances, mere conjecture, as to the mode of application; this observation appears to be fully borne out by Mr. Abbott's own statement, (page 137,) in which he says, 'that it cannot be expected that any 'thing like a drawing to scale will be attempted, the working plan must be fully set out by 'the individual who shall hereafter be intrusted to carry into operation the *outline* which will 'now be submitted.'

It is thus apparent that the information necessary for enabling us to form any judgment, or to come to any conclusion, as to the practicability, not to say advantages of the proposed system, has been withheld: it cannot, therefore, be expected that any decided opinion, as to the working of a system on so extensive a scale, can be offered on so vague and imperfect a description of the mode intended for adoption.

Although, for the reasons before stated, we do not feel ourselves competent to hazard an opinion of our own on this subject, we nevertheless beg to submit that in prosecuting our inquiries, we find the question as to the policy of introducing the Italian method of book-keeping, by double entry, as proposed by Mr. Abbott, into the management of the public accounts, has been before under the consideration of individuals, whose fitness to determine upon such a measure, far exceeds our humble capacity; and who, from their extensive and general knowledge of business, were fully able to appreciate what merits and advantages the double entry system possesses, yet, notwithstanding, have expressed themselves decidedly adverse to its adoption in accordance with the plans of Mr. Abbott.

We, therefore, beg to submit the following quotations from the Report of Messrs. Brooksbank and Beltz, Commissioners appointed to inquire into the mode of keeping the official accounts, dated 9th February, 1829.

Observing upon the new plan of accounts, introduced at Greenwich hospital by Mr. Abbott, they say:—

Page 102.

'This arrangement is strictly conformable to the Italian, or mercantile method, and 'appears to have been hastily adopted with reference to the usages of counting houses, or from 'such models as are contained in the elementary treatises on book-keeping, without a due 'consideration of all the circumstances to be provided for, or guarded against, in applying the 'system safely and usefully to the several purposes of a public department having a large 'pecuniary trust.'

Transactions of all descriptions, however trifling, or however extensive, whether conducted by a tradesman, or general merchant, or the officers of Government, may be recorded in the same way; but it would be evidently inexpedient to adopt it under all those dissimilar cases and circumstances: and we have no hesitation in stating it, as our decided opinion, that without very material modifications, such as those to which we have before adverted, it ought not to be connected with the business of a department of Government.

The system, as it is in the present instance applied, is liable to the several objections of being complex, inconsistent, confused, and obscure; and, as a necessary consequence of those qualities, calculated to conceal from the view of his superiors the fraud or negligence of a dishonest or indolent accountant.

Perhaps no explanation would conduce more strongly to mark its defects, than the statement of the two striking facts,—

That the present deputy treasurer (Mr. Paine) is already so sensible of the difficulties in which the arrangement is likely to involve him, that he has determined on keeping a separate

ledger upon a more simple and intelligible plan, for his own information and guidance; and,—

That it is an acknowledged part of the arrangement, to revert to the assistance of the professional accountant, when the time shall arrive for closing the annual accounts.

'It has appeared to us to be our indispensable duty to state thus explicitly, our decided 'disapprobation of the plan of account recently introduced at Greenwich hospital, by our 'colleague, (Mr. Abbott,) without our knowledge or concurrence, in order to prevent, if possible, 'the introduction of a system so highly objectionable into the several departments of Govern- 'ment. The most serious interests are obviously involved in the question, whether the public 'accounts are in future to be arranged in a simple or complicated form, to be made intelligible 'to every individual on the slightest inspection, or rendered so obscure and intricate as to be 'accessible only to persons constantly employed upon them, who might possess the power, by 'means of numerous cross entries, of practising deceptions exceedingly difficult of detection.' Page 103.

'In the observations we have made on Mr. Abbott's books and course of practice, at 'Greenwich hospital, we desire it to be clearly understood as by no means wishing to disparage 'that gentleman's professional abilities as a mercantile accountant; so far from it, we are most 'ready to believe that he has deservedly acquired distinction in his own particular line; but 'it is obvious to us, (and we are compelled in duty to the public to state our conviction,) 'that from inexperience of the necessary routine of office, and without sufficiently adverting 'to the particular circumstances, in regard both to the duties and practice which distinguish 'a public office from a merchant's counting-house, he has entangled himself in the attempt to 'force the extensive concerns of the Government departments into a particular system of 'account, instead of endeavouring to apply the principles on which that system is founded to 'the practical ends to be accomplished.' Page 104.

We beg further to submit the following observations respecting the double entry system generally, which have been extracted from a work of Mr. Marshall, entitled, 'A Digest of all 'the Accounts relating to the Population, Productions, Revenues, &c., printed in pursuance of 'a Vote of the House of Commons, of the 29th April, 1833:'—

'Double entry is good, where it is applicable. In mercantile establishments of extensive 'agency, it is as indispensable as it is desirable: but in all cases it requires great judgment 'in applying it, and to apply it indiscriminately is ridiculous, inasmuch as when it is not 'absolutely necessary, it embarrasses, rather than explicates; and in all cases a delusion 'uniformly prevails in regard to its being a check against malversation; it is no such thing; 'all that it does is to prove that when the aggregate debits and credits of an account do not 'correspond, that there is an error on one or the other, but it affords no guarantee whatever, 'either against omission or false entry, and consequently no security against fraud, that is, as 'far as it is capable of being reduced to useful practice.' Page 185.

A perusal of these extracts, emanating from persons so well qualified to form a correct judgment, renders the adoption of the Italian method, to say the least of it, a measure of problematical utility. It therefore seems to us, that the only candid and consistent course to be pursued on the present occasion, would be to leave the question rather as one to be determined by the result of a practical application for a definite period; therefore, if the original returns from the collectors and officers, for a past year, and for two or three extensive collections, together with a set of accounts for one of the London duties, were intrusted to a person well acquainted with the system, to be entered according to the Italian plan of double entry, it might then be judged from the results whether or not there would be any saving of labour;

Whether the results would be more satisfactory as respects correctness;

Whether the checks would be more complete;

Whether the accounts would afford more information in the details;

Whether such information would be attained with greater facility;

And, finally, whether the books upon this system would afford the ready means which the present mode undoubtedly possesses, of furnishing with facility and dispatch almost every variety of information connected with so extensive a branch of the public Revenue.

G. H. Cottrell.
R. Cooper.

30*th August*, 1834.

Appendix No. 19.

Brunswick Square, 10th November, 1834.

Appendix. No. 19.

GENTLEMEN,

I have the honour to acknowledge the receipt of your communication of the 17th ultimo, enclosing a copy of the Report of the Board of Excise, dated 13th September last, and directing me to transmit to you any observations which I may have to make on the same, in support of the statements contained in my Report of 31st December, 1833, with as little delay as possible.

Having been desired by you to present a faithful Report on the accounts of the Excise department, I cheerfully undertook the task—arduous as the preparatory investigation appeared to be—but I never anticipated the possibility of being brought into collision with the Board of Excise. To the one I felt myself fully equal; to the other I should most certainly have declined becoming a party. Since, however, I find myself placed in a position, which voluntarily I should never have taken, I shall endeavour to put an end to disputation by answering the Report of the 13th September last, in a general way, with as little reference to matters of controversy as possible.

The first remark I have to make, and one which I imagine must have occurred to the Commission of Inquiry, is, that, although on several points the statements of the Excise Board are at variance with mine, and on many subjects our opinions certainly are conflicting; yet, in the whole, the Report of the Commissioners is calculated rather to establish than to impugn the correctness of the view submitted to you in my Report of the 31st December. In the propriety of some of my suggestions the Board concur; to many of my strictures no reply is attempted; and in all that is really material, my statements are borne out, though by the testimony of most reluctant witnesses. On one subject, however, we continue quite at variance; I mean the merits of the Italian system of bookkeeping. Before, therefore, proceeding to other parts of the Paper under consideration, allow me to make yet a few more remarks on that subject.

A system to be properly appreciated, must be thoroughly understood. Undeniable as this assertion may seem, it really is not uncalled for. If the official gentlemen were practically acquainted with the double entry system, it is inconceivable that they should exhibit that extraordinary antipathy to it which they invariably manifest. It is evident, however, that the authors of the Report to which I am replying, do not understand the Italian system: in fact, they hardly pretend to do so. In one or two places they seem disposed to do me the honour of considering me the author of the system. They call it 'Mr. Abbott's plan;' and, in the latter part of their Report, they allude to it as a 'new and complicated principle;' and characterise its proposed introduction into public accounts, as 'a rash experiment of a new system of account.' But I trust that, as Commissioners selected to look into accounts of the magnitude and importance of those of the Excise, I need hardly remind you, that the double entry system is neither new nor complicated; that although the Board of Excise speak so doubtingly of its advantages, as far as regards '*security against fraud, perspicuity of detail and abridgement of labour,*' it is precisely, from long experience of its advantages in those very respects, that our merchants prefer it to every other system of account; and that the fact of its successful introduction into the public offices of France, (to which I shall presently allude more particularly,) sufficiently vindicates the experiment, if haply it should be made in this country, from that character of rashness which the Board of Excise are so ready to impute to it. The two cases which I have cited, may fairly be judged to outweigh the testimony, or rather the prejudice of parties, imperfectly, if at all, acquainted with the system they condemn; and whom it is difficult to acquit of a natural indisposition to promote alterations, however salutary, not originated by themselves. Perhaps such testimony will not be thought to derive any great accession of weight, even though the parties, as in the present case, should bring to their support the opinion of *their own accountants,* individuals of limited experience, disciples but of one school, and that notoriously the worst in the kingdom. And if that opinion, when so brought forward, should prove after all to be a most indecisive one, accompanied with an acknowledgment of inability to determine the question at issue, and a modest deference to the opinion of others, the value of such testimony, if it have any, must be considerably lowered. Such is the opinion of Messrs. Cottrell and Cooper, whom the Board call their 'principal accountants.'

The first sentence in their Report (not a very intelligible one) misrepresents the question. Their meaning I take to be, that the advantages of any particular system of account is likely to be best appreciated by those who are most familiar with it. Now, though this is undeniably true, the question before us respects the merits—the comparative merits—of two distinct and opposite systems of account. All that I require is, that those who give an opinion on the comparative merits of the two systems, should understand both. All that I would maintain is, that those who do not understand both are imperfect judges. Their observation, that the present system 'works well,' is exactly the argument brought from time immemorial against all innovations,—against all troublesome reforms. But is the proof of the 'well 'working' of the present system to be found in the Board's reply to my Report? I fearlessly appeal to you on this subject, and ask whether, after the perusal of the two Reports

which I have had the honour to submit, and the Report of the Board, and after making every possible allowance for any misapprehensions into which I may have been betrayed, it can safely be affirmed that the system works well,—works as it ought to do,—works as it would do if double entry had been introduced, and a careful analysis thereby obtained of the concurrent receipt and expense of any and every Excise impost.

Feeling themselves incompetent to hazard an opinion upon, or fairly grapple with the subject of, double entry, Messrs. Cottrell and Cooper defer, with a kind of reverential humility, to the decision of Messrs. Brooksbank and Beltz, as if they were judges of greater calibre than the principal accountants of the Board of Excise. But having, on a former occasion, engaged in a controversy with Messrs. Brooksbank and Beltz on the question before us, I shall not now resume it. It is enough for me to remark, that Messrs. Cottrell and Cooper merely leave the subject where they found it. They entertain, indeed, a general impression on the subject, such as is naturally induced by a long acquaintance with only one plan of account and a perfect unacquaintance with all other, and that impression, unfortunately for me, is an unfavourable one. It is for the Commission of Inquiry to determine whether the general impression of Messrs. Cottrell and Cooper, backed by the more decided opinion of the Treasury officers, Messrs. Brooksbank and Beltz, and reinforced by all the weight of Mr. Marshall's authority, (who, in all probability, never surveyed a Government office in his life,) overbalances the evidence in favour of double entry derived from its adoption by the whole mercantile world, the approbation of all men of business and practical accountants, and its successful introduction into the public accounts of several governments of Europe. For my own part, I beg to state my firm conviction, formed after long professional experience in matters of account and rather extensive and laborious investigations in the business of several of our public offices, that no reform of the public accounts of this country will give permanent satisfaction, or preclude the necessity of a continual patchwork of the numerous varieties of a bad system, unless a new modelling of them all on the principle of double entry—boldly and uniformly, but at the same time judiciously, carefully, and under the superintendence of a single supervisor—is adopted.

For myself, I may not live to see this indispensable, and sooner or later, inevitable reform; and therefore I seize the present opportunity to offer one word of advice to that Finance Minister, whoever he shall be, who shall be bold enough to insist upon it. No arrangement in Downing-street can effect it; no theoretic plan will be searching enough, comprehensive enough, to take in all the varieties of account, all the diverse ramifications which will have to be brought into focus at the Treasury. Here, as in France, there must be one principal and practical agent, whose whole time and energy must be devoted to the one object. And am I not warranted in offering an opinion on the subject, having seen more, perhaps, than any other individual of the actual business of account in the Government departments? having investigated, by order of the Government, the variety of systems pursued by the Navy, Victualling, Transport, Wages, Navy Pay, Marine Pay, departments of the Admiralty; by the ten branches of Greenwich Hospital; by the Dock Yard Establishments, or Store Department; by the Ordnance, in all its six branches; by the War Office; the Paymaster General of the Forces; by the Department of Woods and Works, as well as by the Excise?

Strong as these convictions are, assured as I feel that the repeated objections of official accountants are utterly unworthy of attention, I might, perhaps, have been led to express this conviction with less confidence, and to urge the adoption of the double entry system with less perseverance, if it had not appeared, from the Reports of Dr. Bowring, that the experiment of its adaptation to public accounts had been fully and fairly tried, and attended with the most triumphant success. The system has been in operation in the public accounts of France for nearly thirty years. Difficulties of the same nature as those against which I have contended ever since my appointment to a public commission in the year 1828, am now contending, and will continue to contend so long as I have the opportunity, opposed its first introduction. Official gentlemen were unfavourable to it. They preferred their own system. They had their doubts and fears; they considered the experiment hazardous; and using precisely the same language as Mr. Rotton, at the conclusion of his Report to the Treasury, characterised those who would introduce it as 'inexperienced visionary parties,' who, by rash 'and ill-considered and unsuitable alterations, sought to endanger the accuracy and the security of the Revenue.' It was not until 1808 that the system was actually brought into operation. Since that period a degree of order, accuracy, and perspicuity has been introduced into French financial accounts, unknown to those of this country. That this is to be attributed almost exclusively to the superior efficacy of the double entry system, is hardly matter of doubt. The Report of Dr. Bowring is before the public. But for the convenience of the Committee, and as the most complete answer I can give to the cavils of the Board of Excise and their officers to my proposed alterations, I extract the following passages from that Report:

1st. 'In a Report made to the King in 1826 by the then Minister, M. de Villele, he traces the benefits 'derived from the introduction of the double entry system, and the centralization of the public accounts 'at the Treasury. He states that *the Minister was* now *enabled to take a daily view of the true 'situation of the public finances;* and that the use of the *double entry* had *led to the discovery of 'numerous dilapidations*, and *the attainment of perfect security against future abuses;* and that *till 'the introduction of this mode of bookkeeping, the Minister had never been able accurately to ascertain 'the state of the public revenue and expenditure.* He adds, that the investigations of the Treasury 'were now enabled to follow the Government accounts in all their ramifications; and that not only 'had regularity and accuracy been introduced into the system, but that *nearly* fr. 10,000,000 '(£400,000) *had been saved during the administration in the business of the Treasury.*'—*Report on the Public Accounts of France*, p. 6.

Appendix, No. 19.

2d. 'In all the principal or central administrations the system of double entry was adopted, and a 'journal and ledger *introduced*, of whose results, by their monthly transmission, the Ministry of 'Finance became the constantly receiving depository. An uninterrupted chain of operation and 'inspection thus descended from the highest to the lowest authorities, while uniform returns ascended 'from the lowest to the highest. Thus, without interruption or delay, *the results of the whole* of the 'administrations *centralize* themselves *in the great books of the Treasury;* and every month the single 'adding up the amounts of the different returns shows the sums total of receipts and payments, and 'of course *of the disposable balance.* Thus, a *glance enables the Finance Minister to gather up the 'final amount of the whole*, and with the greatest facility to trace the most elementary of the details. 'Not a fact can be concealed from investigation, nor be confused under an obscure or dishonest 'covering. *A necessary consequence of these improvements was a considerable diminution in the cost 'of collecting the revenues*, and a constant tendency to further reduction.'—*Report on Public Accounts of France*, p. 7.

3d. 'It is *out of simplification of the public accounts* that all these improvements have grown; and 'these improvements have put a perfect view of the state of the finance into the hands of the Minister.'

Double entry has given one language to an immense diversity of facts; and though many years were wanting to blend the whole system in all its detail into one harmonious unity, that result has been finally accomplished.

4th. 'Count Mollien first introduced the double entry system into the administration of the 'Treasury.' 'The Count informed me, that when he was called to the Ministry deficits to the amount 'of many millions were discovered, which were not traceable to their sources under the then employed 'system of bookkeeping. Though originally there was much hostility to an improved system, and *a 'great many of the authorities declared its introduction was impossible*, he was enabled, by the firm 'determination of the Emperor, to get rid of the old abuses, and by gradual measures to establish his 'project in the finance department; and *its simplicity and success provided for its introduction elsewhere.*' 'It may not be improper to state that I have found, in all the departments, unanimous 'testimony to its efficacy.'—*Ibid. note*, p. 6.

5th. 'Innumerable abuses existed among the subordinate agents of the Treasury, when M. de 'Mollien first introduced the double entry system. And to him is due the credit of having laid the 'foundation of that better order of things which now pervades all the departments of the public 'accounts.'—*Ibid.* p. 144.

6th. '*The decree* of the 10th November, 1816, *compelled the use of regular and uniform models*, 'and required the accounts of all the administrations to be concentrated *by double entry*, and to be 'reported to the Ministry of Finance at the end of every month. *The* happy *consequences* of this 'measure are thus described by the Marquis d'Audiffret:—"*The accounts were thenceforward faithful;* '"*the expenditure economical; all stagnation of the public money was provided against; no more* '"*mal-appropriations; no more deficits.*'"—*Ibid.* p. 145.

7th. 'In the whole account of receipt for 1829, amounting, with the Treasury operations, to 'fr. 5,267,395,435 98 c., the only error discovered is one of fr. 22 85 c. in the Post Office accounts. 'In the account of expenditure, though there are a few transfers, amounting to fr. 24,028 29 c., from 'one service to another, there is no error in figures. A more striking testimony to the excellence of 'the system can hardly be imagined.'—*Ibid. note*, p. 156.

The words *underlined* in these extracts form comprehensive theses on which to dilate, whether against the bad systems pursued in this country, or the advantages which the introduction of the only good system is certain to produce. I shall recapitulate them, but without attending to the order in which the quotations are given, or stopping to expatiate upon them.

'A great many of the authorities declared its introduction was impossible.'

'The decree compelled the use of regular and uniform models by double entry.'

'A journal was introduced.'

'Double entry led to the discovery of numerous dilapidations, and the attainment of perfect security 'against future abuses.'

'Till the introduction of this mode of bookkeeping the Minister had never been able accurately to 'ascertain the state of the revenue and expenditure.'

'The Minister was enabled to take a daily view of the true situation of the public finances.'

'The results of the whole centralize in the great books of the Treasury, and show the sum total of 'the disposable balance.'

'A glance enables the Finance Minister to gather the final amount of the whole.'

'A necessary consequence of these improvements, was a considerable diminution in the cost of 'collecting the revenue.'

'Thereby nearly £400,000 had been saved during the administration in the business of the 'Treasury.'

'Out of simplification of the public accounts all these improvements have grown.'

'The consequences—the accounts were faithful; the expenditure economical; all stagnation of the 'public money was provided against; no more mal-appropriation; no more deficits.'

The alterations proposed in all my Reports have invariably had for their object a simplification of the public accounts similar to that described in the foregoing extracts, and principally by the same means, namely, the double entry system. Into any minute defence of the alterations against every objection contained in the Report of the Board of Excise, it is not, as I

have before stated, my intention to enter, unless the Committee should intimate a wish that I should do so. I confine myself, therefore, to material points.

One of the most serious charges brought by me against the system in operation, is, the needless multiplication of books and documents, and the consequent waste of time and labour. It appears to me that this charge may be considered as proved. Enough is admitted, or silently given up, by the Board, to establish beyond all question the existence of this evil. It may be desirable to point out the principal evidence bearing upon this assumption. I call the attention of the Commission to the reply of the Board to my remarks on the London duty ledgers and cash-books. Though some valueless defence is set up for the ledgers, none is attempted for the separate cash-book; nor for the clumsy process by which London duty receipts are inspected and recorded by four different officers.

I next invite the Commission to notice the defence of the extraordinary waste of time and expense in keeping two sets of books, duplicates of each other, in the offices of the accountants and comptroller. It is not denied that the work is done twice over. Whether the Board have advanced any thing to justify its existence a day longer, is for the Commission to determine.

I next advert to the consolidated duties abstract and the general abstract. If the Committee will refer to the reply to my Report on these defective branches, they will find all that is material in my statements admitted by the Board. The defence, such as it is, is confined to minor points; it is not pretended that the laborious system is not susceptible of great improvement.

On the subject of the office of comptroller of cash, and the needless multiplication of books there, the opinion of the Board is far from being at variance with mine, so far at least as regards the books, since the Board themselves propose an arrangement, and approve of a plan of mine for diminishing their number.

In minor matters I might allude to the copying bills of exchange nine times, a waste of labour virtually admitted by the Board, since they agree that two forms might be dispensed with.

These are only a few of the proofs that might be adduced of the fact that there are defects in the present system, which cannot be defended by its warmest eulogists and most interested supporters. But I wish it to be understood that I by no means rely on them exclusively. They form only a portion of the evidence given in my Report of a necessity of a thorough reform. But avoiding in this letter every thing of a controversial character, I go no further than thus to point out some of the vices and absurdities of the system, respecting which both the Commissioners of Excise and myself are fully agreed.

Some instances are exhibited of a disposition to resist every attempt at improvement, so firm and determined, as not to be readily accounted for. I will allude to two or three. Full of imperfection as the London auction duty branch undoubtedly, and partly unavoidably, is, the Board will neither allow my alterations nor suggest any of their own. Even a diary of arrears of duty on sales falling due, is objected to. It occurred to me, and I am still of this opinion, that the diary would be a very useful book, to be submitted weekly to the Board, and thus make the Commissioners acquainted with the state of that part of the business. The Board, however, declare it impracticable. It is hardly worth while to reply formally to the objection which they have raised; I content myself with expressing a hope that they may not ultimately be convinced of the defectiveness of this part of the system, by the recurrence of some such serious defalcation as occurred in 1828, when the matter was hushed up in the usual routine of office, and the greater part of the losses settled by a write off of the arrears, under warrant of a Treasury Minute to that effect.

It may have been in the power of the Board, on the 13th September, 1834, to make the assertion contained in p. 177 of their reply to my observations on the subject of arrears, when stating that 'of the 815 sales *in arrear*, noticed by Mr. Abbott, the following remain unsettled,' and they classify only forty-three. But will the Board deny that it was owing to my close investigation into the auction department, on or about the 29th November, 1833, that unusual vigilance was exercised in calling upon auctioneers to satisfy their arrears? The fact is notorious, and the very defence set up is a proof of it.

On the subject of the six new forms of returns, proposed in my Report, with the view to condense and simplify the accounts, it will be observed that the Board are very decided in their disapprobation of them, considering, that no proof has been offered, 'that any real necessity exists for the alteration of a system which has, in this respect at least, performed all that could be required for the security of the Revenue, or any purposes of its adoption,' (p. 181.) I might here observe, that the object of a good system of account, is not merely the security of the Revenue, but the obtaining that security at the least possible expense of time and labour; my present desire, however, is not to enter into any controversy on the subject of these returns, but merely to point out a circumstance illustrative of the mode of treatment which reforms are liable to experience from official opponents. On my appointment to examine into and report on these accounts, I requested to have, and was supplied with, copies of various original documents appertaining to the London and country collections; and the Nailseath district, part of the Bristol collection, was selected by the Board as the one containing a fair average of duties, incidental receipt, &c., attached to the country returns. From these documents were constructed my new forms of returns for the country establishment. But the Board, in their reply, for the purpose of proving that one of these forms would, in practice, be too voluminous, have had recourse to the vouchers in the entire collection of *Liverpool*, the items of account in that collection being far more numerous than in any other whatsoever. Not content with this advantage, which, perhaps, would not of itself have afforded any great triumph, the Commissioners have inserted in their caricature specimen of my plan,

Appendix. No. 19.

the detail of every payment in the body of the account. By this means the account is drawn out to a great length. It would, however, have been more candid, if not so convenient, had they stated at the same time, that a regulation has been made by themselves expressly to meet such an eccentric and unsual case as this, viz.—that if, in any instance, there should not be sufficient room for the items on the account current, the particulars are to be stated on another sheet annexed thereto. (Order dated 20th November, 1815.) The overlooking the fact that this existing regulation would apply just as well to the proposed forms of return as to those in use, I take to be a proof of that determined opposition to improvement in the particular department to which I am now alluding.

Another instance of the same sort, is the vehement opposition to my proposed plan of transferring the duties of the collectors to the supervisors. To reduce the number of officers, to introduce the utmost simplification into the system, to save correspondence and reference from one employé to another, by making one individual instead of two transact the whole of the public business with the party subject to Excise impost; in other words, on no account to permit two individuals, under different titles, to discharge duties which may be as effectually performed by one, seem to be the best means of remedying existing defects. It is this kind of condensation of labour, and consolidation of offices, that has been productive of most beneficial results in the public accounts of France, and co-operated with double entry, in introducing order and perspicuity into every department there. The Board, however, make a determined stand for the collectors. They say that, to 'impose any additional labour upon 'the supervisor, must involve a less effectual discharge of his whole performance.' But they lose sight of the fact that the repeal of duties, one after the other, within the last few years, has reduced the labour of the supervisors very considerably. Their duties now are truly inconsiderable, compared with what they were so late as 1828. There is not now, as there was then, a daily attendance upon the brewer, candlemaker, tanner, &c. With the exception of malt, no great duty remains to be collected. According to the statement contained in my second Report, the number of trades under survey for growing duties, in 1833, did not, on an average, exceed sixty in each district, and nearly one half of those consisted of brickmakers, who, in Excise phraseology, are silent for six months out of the twelve. Whereas, in 1828, the average must have been incomparably greater. Yet the establishment of 1833 is almost as extensive as it was in 1828, the collections being reduced only by three or four, and the districts comprised in those collections being distributed among several adjoining collections.

But, notwithstanding all this, the Board are strongly opposed to the supervisor's undertaking that limited part of the duty of the collector which has reference to his particular district. I cannot agree with the Commissioners of Excise on this head; for no really valid objection has been, or can be, raised to the supervisor being allowed, under proper regulations, and the same control as collectors are subject to at present, to receive the duties in his district. The Board admit in their Report to the Treasury, that 'upon the exertions and vigi-'lance of the supervisors the security of the Excise Revenue chiefly depends;' they (the supervisors) are confessedly, therefore, persons in and on whom great confidence and reliance are placed, and to whom, of course, great responsibility attaches. In most cases they are men as intelligent as the collectors,—and my plan provides for the removal of a certain number of the worst, to make room for an equal number of collectors. As to the collector, under the present system, being 'a very important check upon the supervisor,' I will only observe that this is contrary to experience and contrary to possibility, as I have already demonstrated.

To the detailed reply of the clerk of the receiver general, it would be easy to give a minute rejoinder. I confine myself, however, to uncontroverted points, and without attempting to confirm by any analysis of the objections that have been raised to my statement, of the very considerable saving that might be made in this branch, I merely refer to my undisputed notice of the forms gone through, in making a small incidental payment, (p. 128 of my Report,) as an illustration of the value of the assertion, so often hazarded, that the present system 'works well.' I lay no particular stress upon this instance; but when instances like this are adduced and no defence of them is attempted, I feel justified in repeating my declaration, that the whole system demands a thorough and searching revision; and that the counter remarks, to which this paragraph particularly alludes, are just so much unsupported assertion, unimportant verbiage.

An assertion hazarded by Mr. Dennis, with reference to the payment of drawbacks, and in contradiction of one made by me, 'that the receiver general pays drawbacks only on Thursday 'and Friday, and only up to twelve o'clock on the latter day'—namely, that 'the receiver 'general, on the contrary, pays them whenever presented,' is really too glaring an imposition on the Commission to pass unnoticed. It may be true that the receiver general pays drawbacks on any day, for I am satisfied that Mr. Dennis is not the man to assert what is not true, but I am disappointed in finding that he will condescend to mistify a subject. There is an order from the Board prohibiting the debenture accountant delivering debentures on any days but Thursday and Friday, the latter day up to twelve o'clock only, and this order is, or was, at the time of my inspection, placarded in the hall. It is not likely that a person when he attends at the Excise office to receive his order for payment, (his debenture,) will go away with it in his pocket from the only spot, the very room where it is payable, without asking for his money. The order, therefore, not to deliver debentures on other days, is tantamount to an order not to pay them. This is another example of the spirit in which the reply to my Report is conceived, and speaks volumes, I apprehend, in favour of my view of the case, when so much is tacitly passed over, when so little is said in opposition, and such special pleading is resorted to in that little.

On the subject of the amalgamation of the English, Scotch, and Irish accounts, I may

observe, that the Treasury Minute, directing the consolidation of the hitherto separate offices of accountants in London, Edinburgh, and Dublin, was eminently calculated to produce that 'centralization of public accounts,' alluded to in the first of the extracts made from Dr. Bowring's Report, and from which it appears so great benefit has resulted. But without the double entry system this arrangement was likely to prove, as indeed it has proved, of less evident advantage. Although the offices are nominally consolidated, and the accountants do all reside in London, no actual consolidation of their accounts had been attempted. This is admitted by the Board. The labour of consolidating these offices, which certainly under a system of single entry would be formidable, appears to have induced the Board to remain satisfied with shifting the residence of the accountants. I apprehend, however, nay I am certain, that were double entry introduced into the Excise, the amalgamation of these accounts would of necessity ensue, for one journal and ledger must contain every account, and that in such a way as to afford the means of readily forming a separate account of each country, for the inspection of Parliament, when required.

Appendix. No. 19.

In conclusion I will merely add, that so far from being surprised at the tone in which many of my suggestions have been noticed by the Board and their officers, it would have really surprised me had it been otherwise. Reformers meet with little approbation from those who are to be reformed; yet great establishments will rarely reform themselves.

The only two points which I have endeavoured to substantiate by this letter are:

1st. That on the face of my Report there is sufficient evidence of the existence of great defects in the system of account and management at present in operation in the Excise.

2dly. That the opposition to the double entry system interposes a serious difficulty in the way of any effectual improvement.

I have the honour to be, Gentlemen,
Your most obedient servant,
P. H. Abbott.

To the Commissioners of Excise Inquiry.

Appendix No. 20.

Saturday, December 20, 1834.

Appendix. No 20.

My dear Sir,

I enclose to you herewith my answers to the questions of the Commissioners of Excise Inquiry, contained in your letter of the 11th November.

I have to request that, in laying them before the Commissioners, you will have the goodness to express to them my sincere regret that I have not been able to furnish the answers at an earlier period. From the time that I received your letter my recovery has been retarded by repeated relapses of fever, which wholly incapacitated me for the transaction of business, until last Wednesday.

Believe me, my dear Sir,
Yours very faithfully,
J. Backhouse.

T. C. Harrison, Esq.

Answers of Mr. Backhouse, Receiver General of Excise, to the Questions of the Commissioners of Excise Inquiry, contained in Mr. Harrison's Letter of the 11*th November,* 1834.

To Question, No. 1. The office of receiver general of Excise is held by a commission from the Board of Excise, founded upon a special order of the Lords Commissioners of the Treasury.

No. 2. My commission is dated in July 1827.

No. 3 and 4. Previously to receiving it, I was a Commissioner of the Board of Excise, which office, after a service of four years, I then vacated. At the same time I had just been appointed under secretary of state for Foreign Affairs, an office which I continue to hold up to the present time.

No. 5. My personal attendance at the Excise, in the discharge of the duties of this office of trust and pecuniary responsibility, is occasional only. I attend at all times when any particular question arises which requires discussion or personal communication with the Commissioners or with the secretary of the Board, and also from time to time, at uncertain intervals, for the purposes of general superintendence. But in addition to this attendance in Broad-street, my personal communications with my chief clerk or the second clerk (who holds my power of attorney for acting in my absence) are frequent, on the occasions of their periodical official attendance at the Exchequer; and I receive from my chief clerk constant reports, both verbal and written, of every new incident of importance that occurs in the business of the office during my absence.

No. 6. In answer to the inquiry "what is the nature of the superintendence and control," exercised by me personally over my department, I have to state, in addition to what is contained in the preceding answer, No. 5, that consistently with the object of my appointment as Receiver General, that of providing for the secure custody and the due appropriation of the monies received in payment of the Excise Revenue, my superintendence and control of the department extends to the characters and conduct of the persons employed therein, and to

Appendix. No. 20.

the system under which the details of the business of the department are regulated. I recommend to the Board whatever changes, either in the establishment of the office, or in the distribution of official duties, or in the mode of conducting the general business of the department in its communications with other branches of the service, may appear to me to be conducive, either to the greater security of the public money, or to the more convenient or economical execution of the duties of the department, consistently with the paramount object of security.

In the execution of these duties during the seven years that I have presided over the office, I have had occasion to recommend to the Board the removal of two individuals, the reduction and suppression of three appointments on the establishment, and various changes in the mode of conducting the business, all of which recommendations have been approved by the Board and sanctioned by the Treasury.

No. 7. I give security for the sum of £40,000; namely, my own security for £20,000 and two sureties for £10,000 each.

JOHN BACKHOUSE.

December 19th, 1834.

LONDON: Printed by W. CLOWES, Duke-street, Stamford-street.

305

TWELFTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF THE

EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

AUCTIONS.

Presented by His Majesty's Command.

LONDON:
PRINTED BY WILLIAM CLOWES, 14, CHARING CROSS,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1835.

CONTENTS.

	Page
Introduction	1
"Alcavala," Tax in Spain on the Transfer of Commodities	1, 2
Historical Sketch of the Auction Duties	2, 3
Exemptions	3, 4
Excise Regulations for collecting the Auction Duties	5, 6
The Receipt of the Revenue depends on the Auctioneers	6
Total number of Auctioneers	6
Auctioneers' Licences—one general Licence of £10	7, 8, 12
List of Witnesses examined	7
Bonds and Sureties of Auctioneers	8
Rates of Duty	9
Prejudicial effect on the Sales of Landed Estates	9, 10
Reduction of the Rates urged by the Auctioneers	9, 10
„ „ and diminution of the exemptions recommended by the Solicitor of Excise	11
Mode of keeping the Auction Accounts at the Chief Office	11
Scotland.—Suggestions of the Auctioneers respecting Licences, Bonds, Notices of Sales, Catalogues, &c.	12, 13
Ireland	14
Prosecutions under the Auction Laws	15
Objections against the principle of the Auction Tax	15, 16
General Recommendations:—	
Repeal as soon as practicable	16
Assimilation of the Rates of Duty, and the Regulations in Great Britain and Ireland	16
Repeal of the Auction Duty on all Transfers liable to Stamp Duty	16
One general Licence of £10	17
Annual Renewal of Bonds to be dispensed with	17
Books to be kept in lieu of the Catalogues now furnished by the Auctioneers	17
Alteration of Notices of Sale	17
The Duty of 2*d*. per lb. on Sheep's Wool to be abolished	17
The transfer of the Collection of the Auction Duties, from the Board of Excise to that of Stamps and Taxes, suggested	18, 19
The reduction of the number of Revenue Boards, from three to two, alluded to	19

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The Twelfth Report of the Commissioners appointed by His Majesty to inquire into the Establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

AUCTIONS.

My Lords,

The duty which forms the subject of our present Report is different from all the other duties under the management of the Excise, with respect to its nature as an object of public revenue, and also with respect to the mode of charging and levying it; and, consequently, it is not liable to the same objections that we have urged against those duties on account of the injurious effects which arise from the application of Excise regulations to articles of produce or manufacture.

But, though the objections which may be brought against the tax on sales by auction are not of the same kind, they are perhaps equal in point of weight to those urged against the other heads of duty. A restriction upon any of the lawful modes of transferring property is necessarily an interference with the very elements of commerce, and the public injury resulting from it to the country where it is imposed, must be in proportion to the extent of the commercial transactions of that country, whilst at the same time the selection of one description of transfer as a subject of taxation is liable to the further objection arising from its partiality and inequality of operation. It may also be alleged that the description of sales thus selected for taxation is one on which the parties on whose account it is made are often peculiarly ill able to bear an additional charge, since, whilst other sales are made at the option of parties, and usually with a view to profit, those by auction are frequently made under circumstances which compel a sale at a particular period, even at the risk of a sacrifice in point of value.

The following information, which we have received from a distinguished financial writer, confirms the above view as to the generally injurious character of taxes on the transfer of property: it relates to a tax in Spain, called the *Alcavala*. Mr. M'Culloch.

'The Alcavala was a tax on the transfer of commodities and immoveable property, originally of 10, but subsequently increased to 14 per cent. It was 'charged on all articles, whether raw or manufactured; was always rated according to their selling price; and was charged not once only, but as often as they 'changed hands. Such an oppressive impost could not fail to be destructive of 'industry; and it is stated by Ulloa, in his able work on the Re-establishment of 'Manufactures and Commerce in Spain, that the additions made to the Alcavala 'in 1639 completed the ruin of manufactures in Spain (part I. c. 1, s. 29). 'During the reign of Philip V. Catalonia and Arragon purchased an exemption

'from this tax, and it is to this circumstance that Mr. Townsend ascribes the 'superior industry and improvement of these provinces (Travels in Spain, vol. ii. 'p. 227). Biscay, having peculiar privileges of its own, was never subject to the 'Alcavala.

'After being reduced, the Alcavala has recently been commuted for an Octroi, 'or duty at the gates of towns. No inconsiderable portion of the recent improve- 'ment in Spain may be purely traced to the influence of this commutation.'

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17 Geo. 3, c. 50. The first duty on sales by auction in Great Britain was imposed by the 17 Geo. 3, c. 50, and consisted of 'the sum of three-pence for every twenty shillings of the 'purchase-money arising by sale at auction, of any interest in possession or 'reversion, in any freehold, copyhold, or leasehold lands, tenements, houses, or 'hereditaments, and of any annuities or sums of money charged thereon, and of 'any utensils in husbandry and farming-stock, ships and vessels, and of any rever- 'sionary interest in the public funds; and the sum of six-pence for every twenty 'shillings out of the purchase-money arising by sale at auction, of all furniture, 'fixtures, plate, jewels, pictures, books, horses and carriages, and all other goods 'and chattels whatsoever.'

This Act, however, by its subsequent sections, makes numerous exemptions from the duties here charged, viz.:—

By Sec. 10. Any estate, goods, or effects, purchased by the real owner, or by any person on his behalf.

Sec. 11. Estates or chattels sold by order of the Court of Chancery or Exchequer in England, or of the Courts of Session or Exchequer in Scotland, or by the East India or Hudson's Bay Company, or by the Commissioners of Customs or Excise, or by the Board of Ordnance or Commissioners of the Navy and Victualling, or by the Sheriff in execution of judgments, or goods distrained for rent, or nonpayment of tithes, or bankrupts' effects.

Sec. 12. Goods imported into this kingdom from any British Colony or Plantation in America, or on sale of such goods within twelve months, on account of the original importer; or ships, or their tackle, apparel, and furniture; or cargoes condemned as prizes; or ships or goods wrecked or stranded, or for the benefit of creditors.

Sec. 13. Leasehold or copyhold estates; or woods, coppices, produce of mines or quarries, or materials used for such mines or quarries; or any cattle and live or dead stock, or unmanufactured produce of land, provided such sale or sales be made while they continue on the lands producing the same.

17 Geo. 3, c. 56. By an Act passed shortly after the above statute, the duty on plate and jewels was reduced from 6*d.* to 3*d.*, and the number of articles exempt from duty was increased.

17 Geo. 3, c. 14. The duties remained, with very little alteration, from that time till 1797, at which period they were raised to 6*d.* in the pound on the first description of goods, and to

37 Geo. 3, c. 30. 10*d.* on the second. They underwent another augmentation in 1805, when the duties on the first branch were raised to 7*d.*, and on the second to 1*s.*, at which amount they have since remained.

56 Geo. 3, c. 142. In the year 1816 sheep's wool of home growth, which had been previously subject to the 1*s.* duty, as chattel property, was exempted from that duty, and charged with a reduced duty of 2*d.* in the pound sterling, when sold for the benefit of the grower or first purchaser.

In the subsequent year all goods imported into Great Britain, and not specially

exempted from duty by previous enactments, were charged with a reduced duty of one-half per cent. on the first sale thereof, when made on account of the importer.

The auction duty was not extended to Ireland until the year 1797, and was then fixed at 3*d.* in the pound sterling on the articles enumerated in the first class, and 6*d.* in the pound on those of the second class. These duties were subsequently raised, in 1803, to 6*d.* in the pound on the first class, and 10*d.* in the pound on the second class, at which amount they have since remained. The reductions on wool and on foreign produce, already mentioned, included Ireland in their operation. 43 Geo. 3, c. 69.

The numerous exemptions contained in the original Act have been considerably increased, not only by the subsequent Acts which varied or extended the duties, but by Acts passed expressly for granting such exemptions, and also by Treasury warrants issued under special authority contained in those Acts. The following is an official statement of the present list of exemptions, with the authorities under which they are respectively allowed :—

A RETURN of all Exemptions from the Auction Duty.

EXEMPTIONS.	Under what Authority.
Property bought in by or for the Owner	19 Geo. 3, c. 56, s. 12. 28 Geo. 3, c. 37, s. 20. 42 Geo. 3, c. 92, s. 1 and 2.
Property sold by order of the Courts of Chancery in England and Ireland, Courts of Exchequer in Great Britain, and Courts of Session in Wales and Scotland, or by order of the Commissioners of Customs or Excise, or of the Navy or Victualling Offices, or the Board of Ordnance	19 Geo. 3, c. 56, s. 13.
Property belonging to the Crown sold by order of the Commissioners of Woods and Forests, and Land Revenues	56 Geo. 3, c. 55, s. 12.
Estates sold for redemption of the Land Tax	41 Geo. 3, c. 28, s. 3, and 42 Geo. 3, c. 116, s. 113.
Property of Bankrupts sold by order of the Assignees for the benefit of Creditors	19 Geo. 3, c. 56, s. 15, and 6 Geo. 4, c. 16, s. 98.
Property taken in execution under the Sheriff	19 Geo. 3, c. 56, s. 16, and 54 Geo. 3, c. 82.
Property of Insolvent Debtors, and sold by order of the Commissioners	7 Geo. 4, c. 56, s. 87.
Goods sold under a distress for Rent, or for non-payment of Tithes	19 Geo. 3, c. 56, s. 13.
Property sold by Trustees, in pursuance of Act 54 Geo. 3, c. 137, for rendering the payment of Creditors more equal and expeditious in Scotland	54 Geo. 3, c. 137, s. 74.
Property damaged by Fire, and sold for the Insurers	19 Geo. 3, c. 56, s. 17.
Property wrecked or stranded on the Coast of this Kingdom, and sold for the benefit of the Insurers, or Proprietors	19 Geo. 3, c. 56, s. 15, and 54 Geo. 3, c. 82, sched.
Property taken up at Sea, and sold to pay Salvage	54 Geo. 3, c. 82, sched. and 1 & 2 Geo. 4, c. 75, s. 38, & c. 76, s. 20.
Ships and Goods condemned as Prize	19 Geo. 3, c. 56, s. 15, and 54 Geo. 3, c. 82, sched.
Sales held on the account of the Lord or Lady of any Manor for the granting or letting any Copyhold or customary Messuages, Lands or Tenements, for the term of a life or lives, or any number of years; or Sales of any Woods, Coppices, produce of Mines or Quarries, or of Materials used in working such Mines or Quarries, or Sales of any Cattle, live or dead Stock, or unmanufactured produce of Land, so as such Sales of Woods, Coppices, produce of Mines or Quarries, Cattle, Corn, Stock, or produce of Land be made whilst they continue on the Lands producing the same, and by the Owners of such Lands, or Proprietors of, or Adventurers in, such Mines or Quarries, or by their Stewards or Agents	19 Geo. 3, c. 56, s. 14.
Goods manufactured in the Looms of this Kingdom, and sold in entire Pieces in Lots, value £20 and upwards, for the Manufacturer or first Purchaser, in entered Premises	29 Geo. 3, c. 66, s. 1, & 54 Geo. 3, c. 82.
Sales made by East India Company, or Hudson's Bay Company	19 Geo. 3, c. 56, s. 13.
Skins, the produce of East and West Florida	28 Geo. 3, c. 37, s. 12.
Whale Oil and Skins of Seals, Elephants' Teeth, Palm Oil, Dyeing Woods, Drugs, and other Articles for Dyer's use; and all unmanufactured Woods imported in British Ships from Africa, or any British Settlement abroad	32 Geo. 3, c. 41.
Hides included in the above Act, by	Treasury Order, 18th March, 1833.
Oil made or produced from amphibious animals called Sea Cows, or Sea Elephants, commonly known as Elephant Oil	41 Geo. 3, c. 42.
Goods, Wares, and Merchandize, imported in British Ships from America, or from any part of the United States of America	42 Geo. 3, c. 93, s. 3.

A RETURN of all Exemptions from the Auction Duty—*continued.*

EXEMPTIONS.	Under what Authority.
Goods imported in any Ship or Vessel built in the United States of America, or condemned as prize there, and owned and navigated by Americans	59 Geo. 3, c. 54, s. 3.
Goods, Wares, and Merchandize, from the Portuguese Dominions, imported in Portuguese Vessels	5 Geo. 4, c. 75, s. 2.
Goods, Wares, and Merchandize, from the Portuguese Dominions, imported in British Vessels	Treasury Order, 26th October, 1825.
Goods, the growth, produce, or manufacture of Brazils, or Provinces of Rio de la Plata	Treasury Order, 6th January, 1829.
Goods, the produce of the West Indies, brought into West India Docks, and sold by Directors to reimburse charges of Duty, Landing, Warehousing, &c.	47 Geo. 3, sess. 2d, c. 65, and late Act. (West India Dock Acts.)
East India Goods imported in private Traders by private Individuals, and sold within twelve months after importation	Treasury Order, 21st October, 1815.
From Malta and Gibraltar	57 Geo. 3, c. 36.
Wool, and other Merchandize from New South Wales, sold within twelve months after importation	Treasury Order, 19th February, 1820.
Goods imported by way of Merchandize from the settlement of Yucatan in South America	30 Geo. 3, c. 26.
Sales of Coffee brought in British Vessels, from British Colonies in America, or United States, whilst it remains in the Warehouse	52 Geo. 3, c. 53, s. 1.
Grain, Flour and Meal, Beef, Pork, Ham, Bacon, Cheese and Butter, imported into Great Britain	41 Geo. 3, c. 96, s. 8.
Produce of the British Plantations in America, and sold by or for account of the original Importers on the first Sale	19 Geo. 3, c. 56, s. 15.
First Sale of Goods the produce of the Cape of Good Hope, sold within twelve months after importation	Treasury Order, 22d Sept. 1821.
All imported Goods, on first Sale in original Packages, (Ireland)	54 Geo. 3, c. 82, sched.

NOTE.—On the first Sale of Goods imported into Great Britain, except from Ireland, if not specially exempt, a duty of one-half per cent. only is charged, by Treasury Warrant, dated 10th September, 1816.

Excise Office, London,
28th August, 1834.

G. A. COTTRELL,
First General Accountant.

It will appear, on a comparison of this list with the list of the articles which remain subject to duty, that the articles exempted are much more numerous than those that are liable to it: and there can be no doubt that this circumstance of itself affords a strong ground of objection to the principle of the tax, both because it is clear that there must be something essentially wrong in the nature of a duty which, from the date of its imposition, has required the constantly repeated interference of the Legislature to restrain its operation, and also because the numerous exceptions and distinctions which have been thus created are invariably found in practice to add to the difficulty and expense of the collection, whilst they afford additional opportunities for fraud and evasion.

The grounds on which this long list of exemptions has been granted will appear from a careful examination into the nature of the articles exempted from duty, from which it will be seen that by far the greater proportion of these goods consists of articles of foreign produce, which are liable to a Customs duty on importation; so that with respect to those importations which are composed of raw materials, the exemption from auction duty operates as a direct encouragement to our native manufactures, and the relief thereby afforded from a charge amounting to an additional duty of 5 per cent. on the value of the raw material must be considered as a general benefit, which fully compensates for the partial loss of revenue which is thereby occasioned.

The remaining exemptions consist principally of articles of farming produce, and of property sold by order of the courts of law; and it will be observed that these are among the original exemptions contained in the first Act, and do not appear to have been materially increased by any subsequent enactments.

The produce of the auction duty in the United Kingdom for the year ending 5th January, 1834, is as follows:—

401

AN ACCOUNT of the Produce of the Auction Duty in the Year ended 5th January, 1834, distinguishing the Amounts paid under separate Heads.

	Amount of Auction Duties on the Sale of									Total Produce.		
	Estates, Houses, Annuities, Ships, Plate, Jewels, &c.			Household Furniture, Horses, Carriages, and all other Goods and Chattels.			Sheep's Wool.			Foreign Produce, (the first Sale thereof.)		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
England	84,396	0	1	128,659	7	11	8	14	3	3,304	19	9	216,369	2	0
Scotland	5,732	16	8	11,828	13	3	0	14	0	120	0	2	17,682	4	1
Ireland	2,056	12	7	7,871	4	0	0	13	3	0	17	10	9,929	7	8
Year ended 5th January, 1834	92,185	9	4	148,359	5	2	10	1	6	3,425	17	9	243,980	13	9

Excise Office, London,
24th April, 1834.

G. A. Cottrell,
First General Accountant.

The collection of this class of duties has, from the time of their first imposition, been intrusted to the department of Excise, although their general character and mode of collection would appear to render them more analagous to the duties collected by the consolidated department of Stamps and Taxes. We imagine, however, that at the time of the first imposition, the Excise was selected on account of the greater number of their officers spread over every part of the kingdom, whose services could be made available for the collection of this tax. Reserving some observations upon this point to a subsequent part of our Report, we proceed to state the Excise regulations under which that collection is at present made.

Licence and security for duties.

'Auctioneers are required by 6 Geo. 4, c. 81, to take out a licence, the duty 'on which is £5, and to enter into bond with sureties for duly accounting for and 'paying the duties within twenty-eight days, if acting within the limits of the 'chief office, or within six weeks, if without. 19 Geo. 3, c. 56, s. 7; 42 Geo. 3, 'c. 93, s. 14; 43 Geo. 3, c. 130, s. 1.

Notice of sale.

'To give notice of the time and place forty-eight hours before any sale to be 'held within, and three days without the said limits; and at the same time, or 'within twenty-four hours after, in either case, to deliver a catalogue of every lot 'and parcel intended to be sold, to the proper collector, or at the next office of 'Excise to the place of sale. 19 Geo. 3, c. 56, s. 9.

Delivery of catalogue.

Declaration of sa

'To make a declaration *on oath* within twenty-eight days, or six weeks as 'above, after the day specified for the sale, whether or not a sale was opened, or 'any lot or parcel in such catalogue was bid for or sold. 32 Geo. 3, c. 11.

Register of notice

'Proper officers are selected, and books are kept for the receipt and register of 'the notices and catalogues, which are checked by the supervisor of the district.

Accounts of sales

'To ensure uniformity in making up and delivering the account of sales, printed 'sheets are prepared and furnished to the auctioneers free of expense; a proper 'quantity being deposited in the hands of the several officers for their supply. 'Forms of affidavit and declaration adapted to every case which can happen, are 'printed and kept in the hands of each collector.

May settle sales i other collections than where held.

'Auctioneers are required by law (19 Geo. 3, c. 56, s. 7 & 8; 32 Geo. 3, c. 11,) 'to settle their sales in the collection where the notice and catalogue were delivered, 'and to pay their duty and make the necessary affidavits to the collector thereof: 'but they are allowed for their convenience to settle them in another collection, 'provided they specify in the notice or catalogue delivered previous to each sale, 'according to law, where they intend to account; and at the time of settlement 'deliver to the collector a duplicate account also of each such sale, and pay him, at

'the same time, the expense of postage of a letter, enclosing one of those accounts 'to the collector where the sale was held.

Examination of returns.

'The auctioneer's returns are compared with the catalogue previously delivered, 'examined, re-added, and monied by the supervisor of the district, assisted by such 'of his officers as receive and register the notices; and vouchers, containing the 'particulars and amount of each sale settled with the collector, are made up for 'each district within the collection by the supervisors, respectively, and, together 'with the sale sheets and the requisite declarations and affidavits attached, for- 'warded to the General Accountants at the chief office.

Accounts returned of sales settled.

Inspection of register by collector.

'The registers are inspected every round by the proper collectors, who observe 'what sales ought to be settled, make inquiry, in case any are not timely accounted 'for, into the cause of the neglect, and report the result of their inquiry to the 'Board.'

From the above regulations it will appear that, amongst the peculiarities belonging to this head of Excise duties, one of the most remarkable is the manner in which this tax, in a degree far beyond any other, is made to depend upon the agency of the class of traders by whom the business to which it relates is carried on: this circumstance, which seems to be unavoidable, forms a decided objection to the principle of this duty. The auctioneer in fact acts for the Government, both as the assessor and the collector of the tax; and it is, in great measure, upon his personal agency and co-operation that the receipt of the revenue arising from it must depend: the interference of the department of Excise with the collection of the duty, it will be seen by the evidence to which we shall refer, is little more than nominal—the duties actually executed by them being almost wholly confined to those of keeping the entries and accounts of the amounts of revenue received, according to the returns of the auctioneers, and the transmitting such amounts in proper course to the Exchequer.

From these circumstances it is obvious that the relations of an auctioneer with the Government must necessarily be of a peculiarly confidential character; and it may be added that from the nature of his dealings at least an equal degree of confidence must be reposed in him by his private employers, and that there are perhaps few other modes of business which so essentially depend for their success on the personal characters of those by whom they are carried on. We have thought it right to offer these remarks before we proceed to submit the results of our examinations of the auctioneers, because a consideration of the circumstances above adverted to must necessarily have a material effect in estimating the weight to be given to the statements and opinions referred to in those examinations.

The number of auctioneers licensed in the United Kingdom in the last year was as follows:—

A RETURN of the total number of Auctioneers throughout the United Kingdom, distinguishing England, Scotland, and Ireland.

		Number of Licences granted to Auctioneers.
Year ended 5th January, 1834	England	3,040
	Scotland	378
	Ireland	268
The United Kingdom		3,686

Excise Office, London,
30th August, 1834.

G. A. Cottrell,
First General Accountant.

403

Upon the above return it should be observed that, in stating the number of licences granted, it applies only to the ordinary licence, which, as appears by the above regulations, must be taken out by every auctioneer before he can lawfully exercise his trade, and be annually renewed at an expense of £5; this annual licence, however, forms but a small portion of the charge upon an auctioneer in extensive business for the mere liberty of carrying on his trade, since he is farther required to take out an additional and separate licence for the sale of the various articles subject to Excise duty and survey, and the total cost of all these licences, when taken out by one auctioneer, will amount to above £30. It however very rarely happens that these additional licences are all taken out, except by auctioneers in great business and of the highest class. The total amount of revenue derived from auctioneers' licences of all kinds in the year ended 5th January, 1834, was £19,146. 5*s.*; and as the ordinary annual licences ought, according to the number of auctioneers appearing from the above return, to have produced in the same year the sum of £18,430, it will appear that the additional licences must have a very partial and limited operation. Appendix No. 12.

In the course of our inquiries into this branch of the Excise revenue in the several parts of the kingdom, we have examined the following witnesses, whose evidence will be found in the Appendix:—

W. K. Dehany, Esq., Solicitor of Excise.
Mr. *William Hetherington*, Surveying-General-Examiner.
Mr. *J. Pawson Price*, Accountant in the Excise Department.
Mr. *Edward Graham*, Supervisor of Excise, Newcastle.
Mr. *Joseph Sayell*, retired Officer of Excise.

John Wood, Esq., Chairman of the Board of Stamps and Taxes.

Mr. *Benjamin Wheatly*, Auctioneer, London.
Mr. *J. S. Winstanley* ,, ,,
Mr. *R. Harding Evans* ,, ,,
Mr. *Alexander Rainy* ,, ,,
Mr. *Samuel Driver*, and others, Deputation of Auctioneers, London.

} In England.

James Cornwall, Esq., Collector of Excise, Edinburgh.
Mr. *Thomas Dumbreck* ,, ,, Perth.
Mr. *W. Blakey* ,, ,, Montrose.
Mr. *J. R. Forrest*, and others, Deputation of Auctioneers, Edinburgh.
Mr. *P. Brown*, sen., Auctioneer, Aberdeen.
Mr. *Peter Burn*, and others, Deputation of Auctioneers, Glasgow.

} In Scotland.

George Pape, Esq., Collector of Excise, Dublin.
Mr. *W. Kilpatrick* ,, ,, Dundalk.
Mr. *Thomas Gill* ,, ,, Drogheda.
Mr. *Alexander Halliburton* ,, ,, Sligo.
Mr. *Samuel Morewood* ,, ,, Naas.
Mr. *John Ryan*, Collector of Excise, Londonderry.

} In Ireland.

As we have had opportunities of examining deputations of the whole trade at Edinburgh and Glasgow as well as in London, we may safely assume that the evidence which we have received represents the general feeling of the persons engaged in this branch of business throughout Great Britain.

The examination to which we shall, in the first place, direct attention is that of seven of the most eminent auctioneers of London, who attended us as a deputation from a general meeting of the trade, which had been convened a short time previously, for the purpose of agreeing upon those points relating to their common interests, which they considered to be most important to bring under the consideration of the Government.

icences.
ppendix No. 27.

The first point brought forward by the deputation is that of the auctioneer's licence, with respect to which the deputation state that it would be a great benefit to the trade, if, instead of having the ordinary licence of £5 as at present, accompanied by the obligation to take out distinct licences for selling various kinds of property, it should be sufficient to take out one general licence, which should authorize the sale of any description of property, and that such rate of licence should apply equally to auctioneers in town and in the country. After a good deal of discussion as to the rate at which such licence should be fixed, it was agreed that £10 would be a suitable sum, and that this amount should be paid by each of the partners of a firm. From the examinations hereinafter referred to, it will be seen that such an arrangement of the licence duties would be likely to meet with the approbation of the whole body of auctioneers in the several parts of the kingdom; and, it may be added, that supposing the number of that class of traders to continue the same as at present, the receipt of revenue, under the head of licences, would at once be nearly double its present amount.

nds.

Another point connected with the subject of licences refers to the bonds which every auctioneer is required to enter into, with sureties, that he will duly account for the duties within the periods prescribed by law. These bonds, it appears, as well as the licences, are required to be annually renewed, or at least to be re-acknowledged by the signature of the sureties; and it is stated to be attended with great inconvenience and annoyance to the principals in such bonds to be thus obliged constantly to renew their applications to the friends who have entered into such security on their behalf. They suggest that they should be required to renew their securities only when it became necessary in consequence of the death of any of the parties, or other circumstances substantially affecting the value of the security, and that they should be compelled to give notice of any such circumstance under a penalty; and it is stated by Mr. Driver, one of the deputation, that a practice similar to that proposed has been adopted by the Commissioners of Woods and Forests, who cause a letter, containing the necessary inquiries as to the state of the securities, to be annually sent to all the persons who have entered into securities with that department; and upon a proper answer being returned, those only are required to renew in whose securities a change by death or other sufficient cause has taken place. It appears to us that a similar course might be adopted with respect to the securities taken by the Excise, in which department there is an officer (the Clerk of Securities) whose peculiar duty it is to see that the bonds in question are properly kept in force; and we would suggest that the collectors and other local officers of Excise should consider it as part of their duty to inform themselves, from time to time, as to the circumstances of the several parties to such bonds. We feel the more called upon to direct attention to this point, as it is one upon which we have received numerous representations from various classes of traders under the control of the Excise, who have strongly urged the inconvenience

ppendix No. 27.

405

and hardship of being required thus unnecessarily to renew applications which are seldom willingly complied with.

Rates of Duty.

The most important, however, of the subjects of discussion with the deputation was the present rate of duty on sales by auction, especially those comprised in Class 1. This rate, as already mentioned, is *7d.* in the pound, being about equivalent to 3 per cent. on the amount of the purchase-money. This amount, on sales of landed estates of a moderate value, of from £1,000 to £10,000 for instance, is very heavily felt, when added, not only to the ordinary stamps on the deeds of conveyance, but also to the high *ad valorem* stamp on the amount of the purchase-money; and, from the evidence to which we shall refer, it will sufficiently appear that this heavy aggregate amount of auction and stamp duties has been followed by the consequences usually attending all the attempts which have been made to charge any object of taxation with a rate of duty disproportionably high, and that the establishing a productive source of revenue, which might have been accomplished by the imposition of a moderate tax, is in great measure defeated by the attempt to raise an amount, which, under any circumstances, is considered as excessive. It will be seen, from the concurrent evidence of all the parties to the deputation, that the number of actual sales by auction of landed estates has been for some time rapidly and universally decreasing,—that of the number advertised and put up to auction a small proportion only proceed to a sale upon which the auction duty is paid, and that, in fact, the usual object of putting up an estate to auction is not so much with a view to a public sale, as for the purpose of obtaining some criterion of its probable value in the market, as a preliminary step towards effecting a sale by private contract, upon which, of course, all auction duty is avoided; these effects being universally ascribed to the pressure of the present auction duties.

Appendix No. 27.

Mr. Robins, one of the deputation, states, that the indisposition to sell land is greatly increased by the liability to the duty, and he gives a striking illustration of this feeling, which we quote in his own words:—'I was in Wales lately selling two 'large properties in two distinct parts of Wales, and I had a congregation so large 'that I was obliged to go to the Town-Hall. In one case I sold hardly any thing 'at all the first day; but the second day I sold the whole of it, as they knew there 'would be no duty. Then I went across to Ruthen, and only two bidders 'attended, and I sold only £2,000 on the first day; and I sold £80,000 the next 'day, when they knew that there would be no duty charged. I recollect the time 'when people were so anxious to buy land that they would not take this chance; 'but now that is not the case, they are quite willing to run the chance rather than 'pay the duty.'

The examinations of the auctioneers who attended us separately will be found to confirm the testimony of the deputation as to the extensive and increasing effect of the duty in preventing sales by auction.

Mr. Winstanley, who is one of the leading auctioneers in point of experience and extent of business, upon being asked whether the duty at present materially impedes the sale of estates, answers, 'Very much so indeed, and very particularly 'in the country. I have experienced it most seriously when I could not raise 'a competition on account of the duty. The duty was a complete obstacle to the 'sale.' He adds that, in case of the repeal of the duty on the branch of real property, he is 'quite of opinion that there would be almost an equivalent in the 'amount of the stamp duties from an increased transfer of property that many per-'sons would be disposed to offer for sale by auction: in fact, the auction duty 'paralyses the transfer of property very much in that way.' Mr. Winstanley also

Appendix No. 24.

alludes, and we think with reason, to the injury sustained by the trade generally, from the exemption from duty of all sales which take place in the Court of Chancery; and he adds, that 'it is known that many bills are filed in the Court of 'Chancery when the property is large, for no other purpose than saving the auction 'duty, notwithstanding the great amount of the law expenses.'

Appendix No. 26. We would also especially refer to the following extract from the separate examination of Mr. Rainy on this subject, as containing observations which appear to be well worthy of attention:—'The material point I have to submit to 'the consideration of the Commissioners is the expediency of abandoning the 'present auction duty of 7*d.* in the pound on estates and other property transferred 'by deed or writing, and taking it in another mode, if the state of the revenue 'will not admit of relinquishing it altogether. It has always appeared to me to be 'an unequal, oppressive, and impolitic tax. Property may be sold by private con-'tract (the stamp duty upon the conveyance being equal in both cases) without 'any duty attaching; whereas, if any distinction is to exist, it should be in favour 'of auctions, as, independently of this duty, the Government derive a duty from 'advertisements, and also upon paper for the particulars of sale, and from which 'most transfers by private contract are free. And, again, a considerable portion of 'the vendors who resort to the public market have charges upon their estates, and 'may be compelled by circumstances to sell, and it seems unfair that they should 'be exposed to a tax of 7*d.* in the pound, whilst other vendors, differently placed, 'are exempt. In consequence of the heaviness of the tax (though the respectable 'auctioneers have been free from the charge of attempting to evade it) the 'Government cannot be secure in its collection, because an estate may be put up 'with an understanding that it shall be bought in, and thus the tax is not payable, 'although the estate may be sold immediately afterwards by private contract. 'What I have, therefore, to propose is, that the tax should be entirely abolished, 'and if the amount of revenue at present received cannot be dispensed with, that 'there should be an additional *ad valorem* of 1 per cent. upon all transfers of 'real property conveyed by deed or written instrument, whether sold by auction 'or private contract, which the Government would be certain of realizing, because 'the conveyance would not be valid without a proper stamp, and I conceive that 'the additional duty of 1 per cent. riding over the whole mass of property so 'transferred, would more than reimburse the Government from any loss they might 'sustain by giving up this portion of the auction duty, besides placing all vendors 'and purchasers of real property on an equal footing.'

Mr. Rainy and Mr. Winstanley agree in the principle of the suggestions proposed by the deputation with respect to the consolidation of the licences and to the reduction of the rate of duty in both classes, accompanied by an abolition, with few exceptions, of the whole list of exemptions.

ppendix Nos. 23, The other separate examinations of London auctioneers, to which we have to refer, are those of Mr. Benjamin Wheatly and Mr. R. H. Evans, both of whom have great experience and extensive practice in sales of property connected with literature and the arts. The former states that, after consultation with many in the business, he is convinced that both the revenue and the public would benefit by the proposed alteration of reducing the duty on miscellaneous property to $2\frac{1}{2}$ per cent. and by making it at the same time liable whether bought in or not. Both of these witnesses urge the hardship, with respect to book sales, where a book is returned as imperfect and put up a second time, that the proprietor should be obliged to pay the duty on both sales. This complaint, which appears a reasonable one, is put in a very strong light by Mr. Evans in some instances of recent occurrence.

407

Mr. Evans also offers some observations on the mode of checking and passing the accounts of the auctioneers at the Excise Office, which he thinks are not so well arranged, either for the purposes of check or despatch, as they might be. Appendix No. 2

The evidence which we received from Mr. Dehany, the Solicitor of Excise, and from Mr. Hetherington, Surveying-General-Examiner, is not in any respect at variance with that of the members of the trade. Mr. Dehany admits that there are great defects in the existing auction law, arising principally, in his opinion, from the numerous exemptions, and that if the duty could be reduced and the exemptions diminished, it would be very beneficial; and in a subsequent communication he more fully states his opinions on the above points as follows:—'I 'know no subject of the Excise revenue which requires more investigation, and 'is susceptible of more improvement, than the auction duty, if it is retained; at 'the same time there are several difficulties, as experience has proved, to contend 'with. You are, I believe, aware of my opinion that, with respect to real pro- 'perty, it ought to be entirely done away. Large amounts of property are put 'up to auction on which duty is never paid, it being bought in to avoid the duty; 'yet still all the machinery of catalogues, returns, &c. is put in motion; it is 'moreover in direct opposition to the revenue derivable from the stamp duties on 'conveyances.' „ No. 1 „ No. 1

Mr. Hetherington also appears to be of opinion that no great reliance can be placed on the due collection of this head of duty, in consequence of its depending almost wholly for its security on the declarations of the parties who are liable to pay it. „ No. 1

We also beg to refer to the examination of Mr. Pawson Price with respect to the mode of keeping the accounts of the auction duties at the head office, and also to the observations on this part of the establishment contained in the Appendix to our Report on Excise Accounts. From the annexed account, it will be seen that a separate establishment for the accounting branch of the auction duties is maintained at an annual expense of £1271. 16*s*. 9*d*.; and when it is recollected that this amount includes merely the expense incurred at the head office, exclusively of the expenses arising from the numerous accounts, vouchers, forms, entries, and other articles of official establishment which are required in the course of the collection and remittance of this head of duty throughout the country, we think your Lordships cannot fail to be struck by the large amount of the charge incurred in proportion to the amount of revenue received. „ No. 1 Appendix to Eleventh Report pages 118 and 1

A RETURN of the Expense of the Auction Branch of the Accountant's Department.

		Annual Salary.	£.	s.	d.
Salaries	1 General Accountant at	£340	1,240	0	0
	3 Accountants „	170			
	1 Ditto „	150			
	3 Assistant Accountants „	80			
Books and Printed Forms			31	16	9
	Total Expense		£1,271	16	9

Excise Office, London,
29th September, 1834.

G. A. Cottrell,
First General Accountant.

SCOTLAND.

The regulations relating to auctions and the mode of conducting the business are the same in Scotland as in England, so that the evidence received in one part of the kingdom may (in all material respects) be considered as equally applicable to the other; and the examinations which we received in Edinburgh and Glasgow may be taken as representing the interests of the same class of traders in the large provincial towns of England. The deputation in Edinburgh, it will be seen, complain of the great inconvenience occasioned by the regulation requiring the delivery of catalogues and a notice three days before the sale. This length of notice, in the seasons of the year when sales are most frequent, they state to be the cause of much loss of business to them and of revenue to the Government; since the numerous persons who are at those times compelled to make immediate sales, which will not admit of the delay required for the notice, are in consequence driven to make private sales on disadvantageous terms. They suggest that a notice of one day would be sufficient. They also state that the compulsory preparation of catalogues is productive of great inconvenience to them, without answering any commensurate purpose of security to the revenue, since it is frequently impracticable to ascertain the particulars of the property intended for sale with sufficient precision for their being lotted and arranged in a catalogue; and after such catalogue is prepared they state that in numerous instances they are unable to conduct the sale according to it, being obliged to vary the order of selling in compliance with the convenience of the purchasers present; and they add, that the catalogue after the sale is of little use, as it is impossible to compare the returns of sales with it, and that in fact the officer of Excise makes no use of the catalogue. On the subject of licences the deputation in Edinburgh entirely agree with the deputation in London, and they propose that a general licence of £10 or £15 should be taken out, which should cover all the separate licences at present required. They also concur in opinion that it would be a highly beneficial change, both as regards their own interests as well as those of the revenue, to have one moderate rate of duty fixed, and to do away with the almost endless list of exemptions.

pendix No. 32.

pendix No. 34.

The deputation of auctioneers whom we examined at Glasgow concur generally with the statements of the members of the trade in Edinburgh.

They complain of the inconvenience of being obliged to make out catalogues for the Excise, which they assert to be of no practical use to the department, though the preparation of them is attended with great trouble and delay to themselves. They also agree in the representations made by all the other witnesses whom we have examined on the subject of licences; and they add, that in their case the present regulations become wholly ineffectual as a means of adding to the revenue, in consequence of the practice which generally prevails, that one or two individuals only should take out the various separate licences, and that they should act for the others of the trade as occasion should require. The several points brought forward by this deputation are contained in a memorial which is annexed to their examination, and to which we also beg leave to refer.

Ibid.

pendix No. 33.

Mr. Peter Brown, a highly respectable auctioneer of Aberdeen, attended us at Dundee, with a memorial on behalf of the trade. To this memorial, entitled 'Remarks on the existing auction laws as applicable to Scotland, with hints for 'their improvement,' and to the examination to which it is annexed, and which contains further explanations on the subject, we beg especially to call attention, as

409

containing, in a clear and concise form, the improvements suggested by forty years' experience in the business to which it relates. In order to explain the object of these suggestions we cannot do better than insert, in Mr. Brown's own words, 'an 'abstract of the evidence and memorial in question.'

'1st. Auctioneers in country districts should be allowed to sell every description 'of property under one licence.

'2d. Notices of sales should be shortened, and catalogues not required; a 'regular book should supersede them.

'3d. The bond of security should be considered sufficient while the parties are 'solvent—the annual renewal is a great inconvenience.

'4th. All kinds of property should pay a duty to Government, and the only 'exemptions ought to be when the property is insufficient to pay the just and 'lawful debts of the proprietor.

'5th. Property sold in large masses should pay a less duty per centum; so as 'not to discourage sales, a graduated scale might be resorted to.

'6th. Persons not duly licensed ought to be prohibited from acting as auctioneers 'in all cases whatever.

'7th. Commissary's warrants should be exempted from duty, the same as 'sheriffs' and other ordinary judges'.

'8th. Bankrupt's property, sold in virtue of trust deeds, should also be exempted 'from duty.'

All of the above suggestions appear to us to be well worthy of attention, in the course of that general revision of this branch of duties which we have recommended should take place; and we would especially refer to the proposal for the substitution of the auctioneer's day-book, containing his private entry and account of sales, in place of the catalogue and sale-list which he is at present required to furnish to the Excise: we are satisfied that some arrangement of this kind, as suggested and contained in the examination of Mr. Brown, might be adopted with great advantage both to the revenue and the trader. It is admitted that the present regulations are scarcely ever strictly complied with, and that they occasion great inconvenience and interference with the business of the auctioneer, without producing any adequate security or advantage to the revenue.

The evidence of the collectors of Excise, whom we examined in Scotland, does not alter the impression we have received from the evidence of the auctioneers as to the numerous objections to the existing law relating to auctions, and as to the expediency of material alterations.

Mr. Cornwall, the collector of Edinburgh, states that it appears to him that the law requires great amendment, and he adds that he is decidedly of opinion that all exemptions should be done away, and that one general low rate of duty should be fixed. Appendix No. 29.

Mr. Dumbreck, the collector of Perth, also refers to the great objections to the number of exemptions, and adds, 'There is no law we have which requires more 'revision than the auction law.' „ No. 30.

Mr. Blakey, collector of Montrose, states that numerous detections occur of the auctioneers not making proper returns and selling without giving the required notice, which practice it appears to be almost impossible wholly to prevent with the present establishment of Excise officers. „ No. 31.

IRELAND.

The auctioneers are a numerous body in Dublin; but although they, in common with the other traders under the Excise, had notice of our readiness to receive any representations during our stay in that city, none of them attended for the purpose of examination*. From the evidence of Mr. Pape, the collector of Dublin, on this subject, it will be seen that he considers it as a self-charging duty, and of course open to evasion, and that the officers of Excise have not time to give such an attendance as would operate as a check. When it is recollected that the custom of selling by auction is very generally resorted to in Ireland, and that there are 268 licensed auctioneers, we are satisfied that the amount of revenue received in that part of the kingdom, being under £10,000 for the last year of which we have an account, bears but a small proportion to the amount of duty actually payable, and that advantage is taken of the opportunities afforded by want of check and superintendence for a very general evasion of the tax. Mr. Pape mentions it as a peculiarity in the law of Ireland, that the Excise have the power of calling upon the auctioneers to produce their sale-books, if there be any doubt of their having omitted to return an account of articles sold. This practice is obviously the partial adoption of the principle to which we have before adverted, of making the private account or sale-book of the auctioneer the basis of the charge against him for duty, instead of the catalogue or Excise sale-sheet as at present. Mr. Pape, who is a high authority on such a subject, appears to approve of the suggested alteration; and, as a further security, proposes that the original entry in the book of the auctioneer should be signed by the person by whom he has been employed to make the sale in question.

ppendix No. 35.

Account, p. 5.

In the same evidence it is mentioned, as a further peculiarity of the law in Ireland, that the auctioneer is not obliged, as in England, personally to produce his sale-sheets and to make his declaration as to their accuracy, but may depute his clerk for that purpose. We entirely agree with Mr. Pape that the law and practice of both countries should be made uniform in this respect; and that it cannot be right that the system allowing of the greatest degree of laxity should be allowed to continue exclusively in Ireland. Mr. Pape also alludes to the difference in the rates of duty between England and Ireland, which in his opinion ought to be removed.

Mr. Pape entirely concurs in the suggestion for having one increased rate of duty for a general licence, instead of the various separate licences as at present, and gives it as his opinion that such an alteration would be universally well received in Ireland.

Mr. Halliburton, the collector of Sligo, states his belief that the auction duties are much evaded, which he attributes in some measure to the number of persons who take upon themselves to sell without a licence. He states that there is some difference of opinion whether the law (6 Geo. 4, c. 81) requiring a licence to be taken out, applies to the persons to whom he alludes, who make the sales in the capacity of sheriffs' officers. Steps should be immediately taken to remove all doubt upon this point, since the alleged uncertainty of the law must not only afford great opportunities for its evasion, but must also be attended with serious injury to the fair trade of the licensed auctioneer.

ppendix No. 38.

* Since these observations were written, we have received communications from Mr. Littledale and Mr. Williams, auctioneers of Dublin, which are inserted at the conclusion of the Appendix, Nos. 41 and 42, and to which we beg to call particular attention, as they are strongly confirmatory of the views and recommendations submitted in this Report.

We have inserted in the Appendix official returns of all prosecutions instituted for offences against the auction laws in each of the last three years: the number, it will be seen, is great, and is continually increasing, especially in that species of offence which is the most prevalent in the list, being that of not duly accounting for sales, which in all probability involves, in most of the cases, the guilt of a double fraud against the revenue and against the employer, and which must certainly be considered as calling for the severest penalty. It will be observed, however, that the great majority of these cases have ended in compromise, and this fact leads us to refer to our remarks on this subject contained in a preceding Report. Without pretending to give an opinion as to the expediency of resorting to this course in the particular cases under consideration, we may observe that those cases afford a strong illustration of the objections to which we have alluded, against that mode of dealing with offences arising under the Excise laws. There is perhaps no case in which public exposure and the notoriety derived from a formal trial and conviction is more desirable than in that of the fraudulent auctioneer, who uses his licence as a cloak for getting into his hands the property of others, whom he has ample means of deceiving as to the fair proceeds of the sale, whilst at the same time he charges them with a tax to the Government which he has never paid:—a compromise with such a character, which draws but little attention, and the terms of which, if known, are probably but little understood, frequently leaves him at liberty to resume his fraudulent practices without even moving from his former neighbourhood, where, besides the losses he may occasion to the victims of his fraud, he throws a general discredit on the trade, and at the same time causes a direct injury to his more honest competitors.

Appendix No. 8.

See 7th Report, Part II. p. 43.

Having thus gone through the incidental observations which have been suggested by a consideration of the evidence and other information which we have received in the course of our inquiries into the auction duties, we proceed to submit to your Lordships the more general conclusions at which we have arrived, as the result of that examination. In the first place, we feel bound to urge the strong objections which, in our opinion, exist against the principle and object of this head of Excise revenue, which, in our opinion, may be described in the words of a highly respectable witness to be 'an unequal, oppressive, and impolitic tax.' It need scarcely be remarked that such a tax could never have been established in recent times; and it should be remembered that the auction duty was first imposed during the American war, at a time when the urgency for supplies prevented the application of much discrimination to the means by which they were raised. That the severity, however, of the operation of this tax was recognized, even at the time of its imposition, is apparent from the numerous exemptions which were even then allowed, and we can only attribute the seeming patience with which it has been subsequently borne, to the exemptions, either direct or indirect, which the more powerful interests of the country, manufacturing and agricultural, have succeeded in obtaining from its operation. If we assume that the successive ministers of finance, under whose administration the numerous exemptions from auction duty were granted, were fully aware of the mischievous effects which would have attended the duties if they had been levied without such exemptions, we necessarily pass the severest censure possible upon this system of taxation, and are brought to the conclusion that it ought wholly to have ceased with the necessity under which it was imposed.

Appendix No. 26.

Without, however, enlarging upon the strong objections which might be urged against the principle and character of this head of taxation (some of which have

been suggested in the preceding pages), we may adduce, as sufficient to justify our condemnation of this tax, the two following results, which, from the evidence already referred to, have been proved to attend the continuance of its collection.

1st. It is admitted by all the witnesses whom we have examined on the subject, as well those belonging to the department of Excise as the traders, that the only practical security for the collection of the duty is the declaration of the auctioneer, and that the nature of the case does not admit of the possibility of introducing any additional effectual security; the only means which have ever been suggested for that purpose, with a prospect of success, being the employment of a number of officers sufficient to keep a constant watch and check upon all the operations of the auctioneer—a measure which obviously could not be resorted to without the certainty of an attendant expense which would absorb nearly the whole produce of the duty. This tax, left to depend for its due collection solely on the conscientious feelings of those who are to pay it, must remain liable to all the inconveniences and objections applying to so uncertain and unequal a principle of taxation, which must inevitably afford opportunities of advantage to the dishonest trader at the expense of his more scrupulous competitor.

2dly. It appears that, in practice, this tax must necessarily be accompanied by a complicated and continually increasing list of exemptions in which the heads of exception are much more numerous than the heads of charge, whilst the existence of the list affords constant occasion for dispute and evasion of duty, and its operation has already, with respect to the principal head of duty (that of estates), been shewn to produce a system of evasion so extensive, and so rapidly increasing, as to threaten to deprive the public, in great measure, of the benefit of this mode of sale for landed estates, and to lead to the impression that such sales are held, not for their legitimate object, but for some purpose of delusion. It is true that from several quarters we have received a suggestion of a remedy for the evil, by doing away altogether, or very nearly, with the list of exemptions, and by simultaneously reducing the amount of duty. On consideration, however, we are satisfied that such a course cannot, with propriety, be recommended, and that a long list of exemptions, notwithstanding its inconvenience, must, after having been so long recognized as coeval with, and as necessarily attendant upon this branch of taxation, be considered as an objection inherent in the system itself, and that the only remedy for the evil must be found in the total abolition of the duty.

Under these impressions it is hardly necessary that we should add, as the principal result of our inquiries into this head of revenue, our recommendation that the duty on auctions should be amongst the first of the taxes to be selected for repeal, so soon as circumstances will admit of such a measure. In the mean time, however, and in case this desirable object cannot be at present conceded, we feel further bound to recommend that an immediate revision of the law relating to auctions should take place with a view to the introduction of several alterations and improvements, which, in our opinion, in accordance with that of some of the leading members of the trade to whom we have above referred, might be adopted with a prospect of advantage both to the trade and to the revenue, so long as that branch of duty shall be permitted to continue.

1st. That the law for Great Britain and Ireland should be made the same with respect to the rate of the duty and to the regulations for its collection.

2d. That the duty upon sales by auction of all descriptions of property, for the transfer of which a deed or writing liable to a stamp is required, should be wholly repealed. In offering this recommendation, we are satisfied that little, if any loss, would ultimately be incurred by the revenue from its adoption, because we are

413

fully convinced from the evidence which we have received on this subject, that the immediate effect of the removal of the duty would be to give an impulse and extension to the habit of selling real property by auction; that the consequent increase of the revenue arising from stamps, advertisements, and other sources connected with the transfers of real property would in a short time fully compensate for the apparent loss of the auction duty. If, however, it should not be deemed expedient to concede such repeal without providing some immediate substitute for this tax, we would recommend that a small additional *ad valorem* stamp on the amount of purchase-money should be charged on all such transfers. The repeal which we propose would extend to the whole of the duties on sales of property comprised in Class 1, with the exception of plate and jewels. For we are of opinion that ships, though not usually transferred by deed, should be included in the exemption. With respect to plate and jewels, we would propose that they should be transferred to Class 2, and become liable to the same duties as the other articles comprised in that class.

3d. That the existing regulations for licences to auctioneers should be repealed, and that, in lieu thereof, every person acting as an auctioneer should be required to take out one general annual licence at the rate of £10, under which he should have authority to sell all descriptions of property without any additional licence.

4th. That the bonds given by auctioneers to secure their duly accounting for the duties should be renewed only when specially required on account of some change in the persons or circumstances of the parties to such bonds.

5th. That the regulations requiring the preparation and delivery by the auctioneer of a catalogue for every sale should be repealed, and that, in lieu thereof, every auctioneer should be required to keep correct books of account, in which distinct entries should be made of every sale, shewing the lots separately sold, the prices paid for each, and the price at which any lot was bought in; that such book should be submitted for approval to the officers of the Excise, and should be regularly paged by them, and after having been so paged, that no page should be permitted, on any pretence, to be taken out, and no alteration or erasure to be made; that after the entry of each sale should be completed by the auctioneer, the same should be signed by the person who employed him, and that the original copy of the account so signed should be transmitted to the proper officers of Excise, who should make a copy thereof, which should form the basis of the charge to be raised against the auctioneer.

6th. That the regulations respecting notices of sales should be altered, and that, instead of requiring three days' notice, a notice of one day for sales in towns should be sufficient, and that with respect to sales in the country, the town auctioneer, who is about to make them, should be permitted to give his notice to the town office instead of to the collector or supervisor of the district where the sale is to take place; such notice being, however, given in sufficient time to enable the department to advise their country officers of the sale, if they should consider it necessary.

7th. That the present duty of 2*d.* per lb. on sheep's wool of home growth, the produce of which, in the year 1833, amounted in the whole of the United Kingdom to £10. 1*s.* 6*d.* only, should be repealed, and that wool of this description, when sold for the first time, should, like other agricultural produce, be exempted from duty.

There are various minor points and matters of detail connected with these duties which are brought forward in the examinations above referred to, which we refrain from making the subject of further observation, under the impression that these

and all other matters connected with the regulations will be duly considered in that general revision of the whole subject, which we have recommended should take place. We beg leave to add that, with respect to a class of duties which, as we have already remarked, depend so entirely for their collection on the conduct and disposition of the parties who are charged with them, a more than ordinary discretion ought to be considered as vested in the Commissioners to enable them to meet the convenience, and to promote the fair interests of the trader by occasional departure from the strict letter of the regulations.

The cases mentioned by Mr. Evans, of valuable books returned after sale on being found to be imperfect, appear to afford occasions of this kind, and when, as in these cases, the character of the parties interested are perfectly well known, it seems desirable that the relief should be conceded with the greatest promptitude and facility, so that there should be no ground for the reason so commonly given for not applying for relief in cases of inconvenience arising under the revenue laws, that the trouble attending the application would more than counterbalance the value of the relief to be obtained.

In the early part of this Report we have alluded to the circumstance of the collection of the auction duties being of a character completely anomalous and distinct from that of all the other duties which are under the management of the Excise. We have been induced to give a further consideration to this circumstance, in consequence of a suggestion which we have received, that the collection of this duty might with advantage be transferred to the department of Stamps and Taxes. The grounds on which this suggestion has been offered consist principally in the advantages which it is thought would result from simplifying and reducing, as much as practicable, the business of the department of Excise in extraneous matters, so as to allow of its undivided attention being employed upon the few great and productive heads of duty which form the most important part of its functions. In accordance with this opinion it may be observed, that the abolition of surveys on articles paying no Excise duty, as recommended in our several Reports relating to those articles, will tend materially to produce this effect, which will be further directly promoted by the various repeals of duty which took place in the last session of Parliament. Another ground for confining the business of the Excise to the more important duties under its management arises from the peculiarly strict system of regulation and discipline under which the officers of that department are placed, in conformity with which they are required to employ, and subsequently to account for, every hour of the day, by a prescribed course of attention to the duties arising within a fixed local circle. In order to be qualified for an efficient attention to these duties, the officer is required to undergo a long previous course of instruction; and we doubt not that in practice it must be found inconvenient that this routine of employment should be interfered with, and the time of an officer thus qualified be occupied by an attendance on auctions, which would occasion an indefinite consumption of time, without affording the opportunity for the exertion of any portion of skill or efficiency in securing the collection. In accordance with this impression we find from the evidence already referred to, that the attention of the supervisors and officers of Excise appears to be directed to auctions as to a matter altogether of secondary importance, and only, as several of the collectors state, when they may have leisure from their other employment; in fact, that the superintendence of the department over the actual proceedings at sales is, as we have described it in an early part of this Report, almost nominal. In support of the suggestions above referred to, for the transfer of the collection

and management of the auction duties to the Board of Stamps and Taxes, it was further suggested that the officers of that department, in the several characters of distributors, sub-distributors, inspectors, surveyors, assessors, and collectors, who are nearly, if not quite, as extensively distributed over every part of the kingdom as the officers of Excise, might be beneficially employed on the collection of the auction duties, in addition to the other duties of an analogous nature upon which they are already engaged. Having requested the opinion of Mr. Wood, the chairman of the Board of Stamps and Taxes, as to the ability of his department to undertake this additional charge, it will be seen from his examination, that after a full consideration of the subject, with reference to the peculiar business of each of the departments in question, he gives it as his deliberate opinion, confirmed by that of his Board collectively, as well as of the Secretary and Solicitor, that the transfer in question might be made with great facility and convenience. Appendix No. 2

The additional expense to be incurred by the department of Stamps and Taxes, in consequence of the transfer, would, in the opinion of Mr. Wood, and from the best information we have been able to collect, be of no considerable amount, and would be limited almost entirely to an increased per centage to the sub-distributors; and we have no doubt that this expense would be abundantly compensated,—first, by the increased returns from the auction duty, which might be expected in consequence of a system of attention to its collection, more efficient and undivided than can be applied by the existing establishment of the department of Excise; and secondly, by the opportunity which will be thus afforded to the latter department of a still further concentration of their officers upon the most important of the growing-duty trades.

The above considerations would have induced us to offer to your Lordships a direct recommendation for the transfer of the management and collection of the auction duties from the Board of Excise to the Board of Stamps and Taxes, were it not that by such a recommendation we should appear to contemplate the prolonged existence of both of these Boards. Such an expectation would be inconsistent with the impression which, from an early stage of our inquiries, we have entertained, that the time must be considered as approaching when a well founded recommendation may be offered for the reduction of the number of revenue Boards from three to two—the one to be intrusted, as at present, with the management and collection of the external or Custom duties; and the other, with the management and collection of the internal taxation of every description throughout the kingdom.

Although, under the circumstances to which we have referred, we have felt it to be our duty briefly to allude in this Report to so important a topic of consideration as the consolidation of two of the great revenue Boards, we refrain from entering more at length into a discussion of the ground upon which our impression as to the practicability and expediency of such a change has been formed, until we shall have an opportunity, in a subsequent Report upon another branch of our inquiry, of bringing the question, with the various details belonging to it, more fully under the consideration of your Lordships.

HENRY PARNELL.
HENRY BERENS.
HENRY L. WICKHAM.

Office of Excise Inquiry,
5, *Whitehall Place,*
20*th March,* 1835.

LIST OF APPENDIX

TO THE

Twelfth Report of the Commissioners of Excise Inquiry.

AUCTION DUTY.

REPORTS, PAPERS, &c.

No. 1. Letter from Mr. Dehany, the Solicitor of Excise, respecting the Duty of one-half per cent. on Foreign Produce, and the Duty on the Sale of Real Property; dated 30th September, 1834.

No. 2. A copy of the Treasury Order to the Board of Excise, directing the payment of one-half per cent. of the Auction Duty on Foreign Produce; dated 10th September, 1816.

No. 3. Letter from Mr. E. H. Cox, Auctioneer, Adelphi Chambers, upon the subject of the Auction Duty; dated 7th August, 1834.

ACCOUNTS.

No. 4. A Return specifying the rates of Auction Duties, and the amount of Duty received under each head of Auction Duty, in each year since 1770; dated 16th July, 1834.

No. 5. An Account of the produce of the Auction Duties in each of the three years to the 5th January, 1833, distinguishing the Amount paid under separate heads; dated 5th August, 1833.

No. 6. A similar Return for each of the three years to the 5th July, 1833; dated 21st November, 1833.

No. 7. A Return of all Exemptions from the Auction Duty; dated 12th July, 1834.

No. 8. A Return of all Prosecutions against Auctioneers in each of the last three years; specifying the Amount of Penalties awarded in each case, the Amount recovered, and the Amount remitted; dated 30th August, 1834.

No. 9. A Return of the total Number and Expense of the Printed Sheets which were furnished to the Auctioneers for the entry of their Amounts of Sales, in the year ended 5th January, 1834; dated 30th August, 1834.

No. 10. Specimen of the above Printed Sheets.

No. 11. A Return of the Number of Bonds of Auctioneers, and of their Sureties which have become forfeited, and of the Amount recovered in each case, in each of the last three years ended 5th January, 1834; dated 18th September, 1834.

No. 12. A Return of the Amount of Revenue received for Auctioneers' Licences in each of the last three years, distinguishing England, Scotland, and Ireland; dated 29th September, 1834.

No. 13. A Return of the Total Amount of Arrears of Auction Duty remaining due on the 5th January, 1834, specifying whether recoverable or otherwise; dated 27th October, 1834.

No. 14. A Return shewing the Amount of Auction Duty paid in London, and that in the Country; dated 26th August, 1834.

No. 15. Rates of Duty on Sheep's Wool; dated 22d August, 1834.

EXAMINATIONS.

ENGLAND.

No. 16. William Knight Dehany, Esq., Solicitor of Excise . . Dated 14th Aug. 1834

No. 17. Mr. William Hetherington, Surveying-General-Examiner . 29th Oct. 1833

No. 18. Mr. J. Pawson Price, Accountant . . . . . 14th Aug. 1834

No. 19. Mr. Edward Graham, Supervisor of Excise, Newcastle . . 4th Nov. 1833

No. 20. Mr. James Thompson, Supervisor of Excise, Gateshead . Dated 4th Nov. 1834

No. 21. Mr. Joseph Sayell, Retired Officer of Excise . . . . 11th Nov. 1834

No. 22. John Wood, Esq., Chairman of the Board of Stamps and Taxes 14th Aug. 1834

No. 23. Mr. Benjamin Wheatley, Auctioneer, London . . . 14th Aug. 1834
No. 24. Mr. J. S. Winstanley, do. do. . . . „ „
No. 25. Mr. Robert Harding Evans, do. do. . . . „ „
No. 26. Mr. Alexander Rainy, Auctioneer, London . . . . „ „
No. 27. Messrs. Oxenham, G. Robins, and others, Deputation of Auctioneers . . . . . 23d Sept. 1834

SCOTLAND.

No. 28. James Cornwall, Esq., Collector of Excise, Edinburgh . . 7th Nov. 1833
No. 29. Ditto do. do. . . „ „
No. 30. Mr. Thomas Dumbreck, do. Perth . . . 15th „
No. 31. Mr. W. Blakey, do. Montrose . . „ „

No. 32. Mr. J. R. Forrest and others, Deputation of Auctioneers, Edinburgh . . . . . 12th „
No. 33. Mr. P. Brown, sen., Auctioneer, Aberdeen . . . . 14th „
No. 34. Mr. Peter Burn and others, Deputation of Auctioneers and Accountants, Glasgow . . . . . 22d „

IRELAND.

No. 35. George Pape, Esq., Collector of Excise, Dublin . . . 2d Dec. 1833
No. 36. Mr. William Kilpatrick, do. Dundalk . . 6th „
No. 37. Mr. Thomas Gill, do. Drogheda . . „ „
No. 38. Mr. Alexander Halliburton, do. Sligo . . „ „
No. 39. Mr. Samuel Morewood, do. Naas . . 7th „
No. 40. Mr. John Ryan, do. Londonderry . . 9th „

No. 41. Letter from Mr. Littledale, Auctioneer, Dublin . . 19th Mar. 1835
No. 42. Ditto Mr. T. Williams, do. do. . . „ „

APPENDIX TO THE TWELFTH REPORT.

REPORTS, PAPERS, &c.

Appendix No. 1.

No. 1.

Letter from W. Dehany, Esq. 30th September, 1834.

My dear Sir, 6, *Devonshire Place, 30th September*, 1834.

The Bill which was prepared this year on the subject of auctions was at the instance of the Board of Trade, and the principal object of it was to legalize and make general the Treasury order of 1816, limiting the duty to one-half per cent. on the first sale by auction of all goods imported, the sale of which is not wholly exempt from duty. There was also a clause shortening the notice of sale required in the case of perishable goods, and I think one as to laying complaints for the recovery of auction duties overpaid. I do not remember any others, and I have not a copy of the Bill before me: as two copies were sent to the Treasury, you might, I should think, obtain one from Mr. Baring at the Treasury, or Mr. Hume at the Board of Trade.

I know no subject of the Excise revenue which requires more investigation, and is susceptible of more improvement, than the auction duty, if it is retained; at the same time there are several difficulties, as experience has proved, to contend with. You are, I believe, aware of my opinion that, with respect to real property, it ought to be entirely done away. Large amounts of property are put up to auction on which duty is never paid, it being bought in to avoid the duty, yet still all the machinery of catalogues, returns, &c. is put in motion; it is moreover in direct opposition to the revenue derivable from the stamp duties on conveyances. You know, I suppose, that the Bill about which you inquire, was not brought in.

H. L. Wickham, Esq. W. Dehany.

Appendix No. 2.

No. 2.

Treasury Order, 10th September, 1816.

A copy of the Treasury Order to the Board of Excise, directing the payment of one-half per cent. of the auction duty on foreign produce.

Whitehall Treasury Chambers, 10th September, 1816.

After our hearty commendations, having considered a memorial from the merchants of Liverpool interested in the Brazil trade, praying that directions may be given to you to abstain from levying the auction duty on the first sale after importation, of all goods imported by British ships from Brazil;

These are to authorize and empower you to receive payment of one-half per cent. only on the auction sale price of all imported goods, except Irish goods imported from Ireland, on the first sale thereof, when made by, or on account of the first importer, upon the auctioneer giving such security as may be satisfactory to you, for the payment of such further duty, if any, as may be legally due, and hereafter demanded of him, in case Parliament should not sanction the reduction of duty proposed. For which this shall be your warrant.

(Signed) N. Vansittart.
B. Paget.
C. Grant, Jun.

To the Commissioners of His Majesty's Excise.

Appendix No. 3.

No. 3.

Letter from Mr. E. H. Cox. 7th August, 1834.

Sir, *Adelphi Chambers, 7th August*, 1834.

As there can be little doubt that numerous frauds are practised in the auction department of the Excise, from the great temptation held out to auctioneers, and from the facility the law, as it now stands, affords the auctioneer, he being the only party benefited, and aware of the non-payment of the duty;

I conceive there are two methods by which this may be obviated—the first, and in my opinion the most preferable, by levying a small duty on all property, whether bought in or sold. There could be no objection to this on the sale of household furniture and the like effects, should it be deemed advisable to continue the duty on the sale of estates as at present. I beg to suggest, that, on the required notice of sale being sent into the Excise Office, a statement of the price at which the property is to be bought in should accompany such notice, signed by the vendor and auctioneer, and, if bought in under that amount, the vendor and auctioneer conjointly to pass the account at the Excise Office, to exempt it from duty.

The first proposition of a small duty on all property bought in or sold would, however, be preferable in many respects, as it would increase the revenue in this department, and protect the public from fictitious sales.

I am your obedient humble servant,

T. C. Harrison, Esq. E. H. Cox.

APPENDI

A RETURN specifying the Rates of Auction Duties, and the Amount o

Years.	ENGLAND. On the Sale of: Estates, Houses, Annuities, Ships, Plate, Jewels, &c. — Rate of Duty in the £ Sterling.	Estates, Houses, Annuities, Ships, Plate, Jewels, &c. — Amount of Duty.	Household Furniture, Horses, Carriages, and all other Goods and Chattels. — Rate of Duty in the £ Sterling.	Household Furniture, Horses, Carriages, and all other Goods and Chattels. — Amount of Duty.	Sheep's Wool. — Rate of Duty in the pound Sterling.	Sheep's Wool. — Amount of Duty.	Foreign Produce (the first Sale thereof). — Rate of Duty per Cent.	Foreign Produce (the first Sale thereof). — Amount of Duty.	Total Amount of Duty.	Rates of Duty.	SCO On th: Estates, Houses, Annuities, Ships, Plate, Jewels, &c. — Amount of Duty.	Household Furnitur Horses, Carriages, and all other Good and Chattles. — Amount of Duty
		Commenced 30th September, 1777.										
	d.	£. s. d.	d.	£. s. d.		£. s. d.		£. s. d.	£. s. d.		£. s. d.	£. s. d.
1778	3	6,292 17 6	6	16,315 6 0	.	. . .	.	. . .	22,608 3 6		317 3 11	742 18 8
1779	3, 3 6/10	9,966 8 4	6, 6 2/10	22,611 8 4	.	. . .	.	. . .	32,577 16 8		509 8 3	1,042 17 8
1780	3 6/10	11,643 5 5	6 2/10	24,726 17 3	.	. . .	.	. . .	36,370 2 8		1,088 1 7	1,100 10 8
1781	3 6/10, 3 2/10	10,897 4 7	6 2/10, 6 4/10	27,660 17 1	.	. . .	.	. . .	38,558 1 8		968 3 5	956 11 9
1782	3 2/10	12,723 7 8	6 4/10	33,033 16 6	.	. . .	.	. . .	45,757 4 2		981 3 0	1,359 11 8
1783	3 2/10, 3 8/10	13,792 10 9	6 4/10, 6 6/10	29,626 0 1	.	. . .	.	. . .	43,418 10 10		1,345 8 4	1,301 8 2
1784	3 8/10	20,134 18 4	6 6/10	29,286 10 11	.	. . .	.	. . .	49,421 9 3		973 1 6	1,133 1 4
1785	„	18,400 19 4	„	26,986 5 2	.	. . .	.	. . .	45,387 4 6		1,305 1 11	1,341 18 4
1786	„	18,664 3 2	„	26,621 19 1	.	. . .	.	. . .	45,286 2 3		2,154 11 9	1,493 19 1
1787	3 2/10, 8/10, 3 1/2	23,072 13 9	6 6/10, 7	29,354 9 10	.	. . .	.	. . .	52,427 3 7		32,54 10 5	1,074 0
1788	3 1/2	24,277 11 4	7	32,437 7 6	.	. . .	.	. . .	56,714 18 10		1,800 3 1	1,506 16
1789	„	22,682 2 6	„	30,977 15 11	.	. . .	.	. . .	53,659 18 5		1,725 4 1	1,194 7
1790	„	21,278 10 10	„	29,417 18 5	.	. . .	.	. . .	50,696 9 3		1,489 0 8	1,105 1
1791	„	29,065 5 10	„	34,797 6 11	.	. . .	.	. . .	63,862 12 9		1,541 7 6	1,404 2
1792	„	37,026 5 0	„	38,979 6 7	.	. . .	.	. . .	76,005 11 7		2,944 11 2	1,617 10
1793	„	41,084 9 6	„	38,456 1 5	.	. . .	.	. . .	79,540 10 11		2,210 17 3	1,592 5
1794	„	28,981 1 4	„	45,137 17 5	.	. . .	.	. . .	74,118 18 9		1,514 18 9	1,622 13
1795	„	33,809 6 9	„	52,695 15 1	.	. . .	.	. . .	86,505 1 10		2,029 6 1	2,063 6
1796	„	40,520 19 1	„	63,054 12 0	.	. . .	.	. . .	103,575 11 1		2,921 5 3	2,399 0 1
1797	3 1/2, 6	49,828 9 7	7, 10	63,727 17 11	.	. . .	.	. . .	113,556 7 6		2,342 10 1	2,379 9
1798	6	47,517 2 2	10	69,620 19 0	.	. . .	.	. . .	117,138 1 2		3,172 15 7	3,192 1
1799	„	54,960 0 4	„	86,429 6 7	.	. . .	.	. . .	141,389 6 11		4,540 0 8	3,306 6
1800	„	75,683 17 8	„	91,739 13 3	.	. . .	.	. . .	167,423 10 11		5,190 10 8	3,996 4 1
1801	„	100,060 19 5	„	108,244 6 0	.	. . .	.	. . .	208,305 5 5		8,435 3 7	5,645 11
1802	„	112,836 2 1	„	107,901 0 6	.	. . .	.	. . .	220,737 2 7		7,767 9 4	6,415 3
1803	„	122,113 8 9	„	94,944 10 1	.	. . .	.	. . .	217,107 18 10		9,361 3 8	5,347 9
1804	„	84,246 16 0	„	100,770 7 0	.	. . .	.	. . .	185,017 3 0		3,868 15 3	6,188 12
1805	6, 7	104,225 13 0	10, 1/0	107,749 16 11	.	. . .	.	. . .	211,975 9 11		6,114 3 5	6,818 9
1806	7	113,242 2 5	1/0	131,040 13 3	.	. . .	.	. . .	244,282 15 8		8,792 6 0	7,649 8
1807	„	118,192 1 4	„	131,354 17 9	.	. . .	.	. . .	249,546 19 1		9,967 8 3	10,356 17 1
1808	„	121,402 0 6	„	142,398 14 6	.	. . .	.	. . .	263,800 15 0		10,880 2 11	9,706 7
1809	„	146,167 1 0	„	162,551 11 3	.	. . .	.	. . .	308,718 12 3		5,346 16 0	9,263 17
1810	„	177,801 7 4	„	195,375 7 9	.	. . .	.	. . .	373,176 15 1		7,784 12 8	10,269 9
1811	„	189,874 16 8	„	194,016 5 5	.	. . .	.	. . .	383,891 2 2		4,878 11 4	10,337 3
1812	„	165,482 17 4	„	172,364 19 4	.	. . .	.	. . .	337,847 16 8		4,220 6 9	12,340 14 1
1813	„	170,432 18 3	„	174,139 17 2	.	. . .	.	. . .	344,572 15 5		3,407 5 4	11,107 2
1814	„	144,318 7 10	„	172,890 10 8	.	. . .	.	. . .	317,208 18 6		11,553 6 1	10,393 8
1815	„	108,715 6 0	„	187,506 8 1	.	. . .	.	. . .	296,221 14 1		5,063 10 2	11,676 9
1816	„	71,639 5 5	„	164,426 15 3	2	39 9 4	½ per Ct.	228 9 3	236,333 19 3		5,161 2 0	10,403 5
1817	„	93,366 19 6	„	137,003 9 0	„	25 16 7	„	2,537 16 7	232,934 1 8		8,563 8 7	10,142 18
1818	„	109,345 4 8	„	138,983 16 5	„	20 10 1	„	4,690 18 6	253,040 9 8		9,980 15 5	10,556 8
1819	„	109,994 3 3	„	142,688 11 2	„	5 5 9	„	3,835 7 9	256,523 7 11		8,387 8 0	9,846 16 1
1820	„	95,635 16 6	„	125,306 15 0	„	3 12 3	„	4,681 7 5	225,627 11 2		4,239 18 0	10,482 5
1821	„	74,406 4 2	„	122,841 13 3	„	11 14 10	„	5,055 18 9	202,315 11 0		5,246 0 3	9,940 1
1822	„	77,609 17 8	„	123,392 3 7	„	2 7 9	„	5,314 9 10	206,318 18 10		3,720 5 11	8,856 14 1
1823	„	94,878 0 10	„	123,311 16 5	„	7 19 0	„	5,634 13 10	223,832 10 1		6,019 13 2	9,100 12
1824	„	147,670 18 1	„	127,779 4 10	„	2 12 3	„	3,808 0 4	279,260 15 6		11,868 3 3	9,890 3 1
1825	„	168,238 4 4	„	135,645 18 10	„	8 14 6	„	4,692 10 2	308,585 7 10		7,715 2 10	10,581 17
1826	„	88,294 1 3	„	132,935 11 3	„	6 2 11	„	3,821 15 11	225,057 11 4		5,652 1 1	12,422 18
1827	„	109,105 7 11	„	137,241 1 11	„	9 11 4	„	3,879 8 3	250,235 9 5		5,516 6 7	12,761 15
1828	„	100,264 12 8	„	131,377 9 6	„	15 19 2	„	3,785 10 0	235,443 11 4		6,997 9 9	11,018 16
1829	„	91,176 19 1	„	131,590 0 1	„	7 19 1	„	2,479 9 6	225,254 7 9		10,873 5 10	12,087 16
1830	„	72,348 19 6	„	128,184 13 1	„	11 14 9	„	2,865 13 4	203,411 0 8		7,150 6 7	12,387 11
1831	„	76,164 3 0	„	122,088 8 11	„	25 10 11	„	2,857 3 8	201,135 6 6		4,863 9 7	12,014 11
1832	„	79,218 9 8	„	126,126 15 2	„	15 10 6	„	2,694 13 8	208,055 9 0		5,436 13 8	12,294 3
1833	„	84,396 0 1	„	128,659 7 11	„	8 14 3	„	3,304 19 9	216,369 2 0		5,732 16 8	11,828 13

The same in each Case as in England.

Excise Office, London, 16th July, 1834.

No. 4.

Duty received under each head of Auction Duty, in each Year since 1770.

AND.			IRELAND.								
ale of			On the Sale of								
heep's Wool.	Foreign Produce (the first Sale thereof).	Total Amount of Duty.	Estates, Houses, Annuities, Ships, Plate, Jewels, &c.		Household Furniture, Horses, Carriages, and all other Goods and Chattels.		Sheep's Wool.		Foreign Produce (the first Sale thereof).		Total Amount of Duty.
Amount of Duty.	Amount of Duty.		Rate of Duty in the £ Sterling.	Amount of Duty.	Rate of Duty in the £ Sterling.	Amount of Duty.	Rate of Duty in the £ Sterling.	Amount of Duty.	Rate of Duty per Cent.	Amount of Duty.	
£. s. d.	£. s. d.	£. s. d.	d.	£. s. d.	d.	£. s. d.	d.	£. s. d.		£. s. d.	£. s. d.
. .	. .	1,060 2 7									
. .	. .	1,552 5 11									
. .	. .	2,188 12 3									
. .	. .	1,924 15 2									
. .	. .	2,340 14 8									
. .	. .	2,646 16 11									
. .	. .	2,106 2 10									
. .	. .	2,647 0 3									
. .	. .	3,648 11 8									
. .	. .	4,328 10 10									
. .	. .	3,306 19 6									
. .	. .	2,919 11 7									
. .	. .	2,594 1 9									
. .	. .	2,945 10 2									
. .	. .	4,562 1 10									
. .	. .	3,803 2 11									
. .	. .	3,137 12 0									
. .	. .	4,092 12 2									
. .	. .	5,320 6 2								Commenced 1st May, 1797.	
. .	. .	4,721 19 9	3	. .	6	. .	. .	. .	.	. .	1,191 13 10
. .	. .	6,364 16 8	,,	. .	,,	. .	. .	. .	.	. .	2,172 18 6
. .	. .	7,846 7 1	,,	. .	,,	. .	. .	. .	.	. .	3,693 4 8
. .	. .	9,186 15 6	,,	. .	,,	. .	. .	. .	.	. .	3,121 17 0
. .	. .	14,080 15 2	,,	. .	,,	. .	. .	. .	.	. .	3,722 15 5
. .	. .	14,182 12 6	,,	. .	,,	. .	. .	. .	.	. .	4,571 1 1
. .	. .	14,708 12 9	3, 6	. .	6, 10	. .	. .	. .	.	. .	4,974 19 1
. .	. .	10,057 7 7	6	. .	10	. .	. .	. .	.	. .	5,034 6 11
. .	. .	12,932 13 2	,,	. .	,,	.	. .	. .	.	. .	6,494 2 9
. .	. .	16,441 14 6	,,	. .	,,	. .	. .	. .	.	. .	13,101 12 8
. .	. .	20,324 6 2	,,	. .	,,	. .	. .	. .	.	. .	9,385 7 3
. .	. .	20,586 10 2	,,	. .	,,	No Account can be furnished of the Amount of Duty received in Ireland under each head, previous to the Year 1816.					12,376 17 11
. .	. .	14,610 13 0	,,	. .	,,						13,485 0 10
. .	. .	18,054 1 10	,,	. .	,,	. .	. .	. .	.	. .	8,061 18 6
. .	. .	15,215 14 9	,,	. .	,,	. .	. .	. .	.	. .	8,702 8 4
. .	. .	16,561 1 8	,,	. .	,,	. .	. .	. .	.	. .	7,160 15 0
. .	. .	14,514 7 6	,,	. .	,,	. .	. .	. .	.	. .	7,678 2 2
. .	. .	21,946 14 5	,,	. .	,,	. .	. .	. .	.	. .	8,956 3 1
. .	. .	16,739 19 3	,,	. .	,,	. .	. .	. .	.	. .	6,802 4 1
. .	. .	15,564 7 1	,,	1,302 15 6	,,	3,908 6 7	. .	. .	.	. .	5,211 2 1
. .	158 0 2	18,864 6 9	,,	1,089 2 7	,,	3,267 3 11	. .	. .	.	. .	4,356 6 6
. .	227 8 2	20,764 12 2	,,	2,324 15 11	,,	4,259 9 0	. .	. .	.	. .	6,584 4 11
0 14 2	125 19 7	18,360 18 7	,,	1,746 16 6	,,	5,019 12 4	. .	. .	.	. .	6,766 8 10
0 4 2	84 12 6	14,807 0 5	,,	1,565 7 0	,,	4,940 13 8	. .	. .	.	. .	6,506 0 8
0 2 5	43 0 5	15,229 4 2	,,	1,103 9 0	,,	4,424 11 9	. .	. .	.	. .	5,528 0 9
0 19 1	43 1 8	12,621 1 6	,,	1,366 19 10	,,	5,129 8 9	. .	. .	.	. .	6,496 8 7
. .	60 11 9	15,180 17 2	,,	2,124 16 9	,,	4,393 8 11	. .	. .	.	. .	6,518 5 8
0 7 5	98 0 4	21,856 14 10	,,	1,622 5 3	,,	5,660 5 0	2	0 3 1	.	. .	7,282 13 4
0 7 6	238 4 9	18,535 12 2	,,	1,790 17 0	,,	5,513 19 2	,,	0 19 6	.	. .	7,305 15 8
0 14 4	167 14 11	18,243 9 0	,,	2,259 5 6	,,	7,356 3 1	,,	0 2 0	.	. .	9,615 10 7
0 0 6	136 6 11	18,414 9 7	,,	1,798 7 5	,,	8,709 11 7	,,	0 10 8	.	. .	10,508 9 8
1 14 2	121 16 3	18,139 16 2	,,	2,336 15 5	,,	8,229 18 7	,,	0 11 9	.	. .	10,567 5 9
1 3 6	116 5 5	23,078 11 0	,,	2,407 1 10	,,	8,873 15 7	,,	0 11 8	.	.	11,281 9 1
0 19 9	85 10 11	19,624 8 6	,,	1,952 13 5	,,	9,004 18 8	,,	0 6 9	.	. .	10,957 18 10
0 16 9	69 7 2	16,948 4 9	,,	1,616 8 5	,,	8,847 2 7	,,	0 7 3	½ per Ct.	1 7 5	10,475 5 8
1 2 2	136 0 2	17,867 19 7	,,	2,213 5 5	,,	8,180 5 4	,,	. .	,,	0 13 2	10,394 3 11
0 14 0	120 0 2	17,682 4 1	,,	2,056 12 7	,,	7,871 4 0	,,	0 13 3	,,	0 17 10	9,929 7 8

G. A. Cottrell, First General-Accountant.

Appendix No. 5.

AN ACCOUNT of the Produce of the Auction Duties in each of the three Years to the 5th of January, 1833, distinguishing the Amount paid under separate Heads.

	Amount of Auction Duties on the Sale of				Total Produce.
	Estates, Houses, Annuities, Ships, Plate, Jewels, &c.	Household Furniture, Horses, Carriages, and all other Goods and Chattels.	Sheep's Wool.	Foreign Produce (the first sale thereof).	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
England	72,348 19 6	128,184 13 1	11 14 9	2,865 13 4	203,411 0 8
Scotland	7,150 6 7	12,387 11 3	0 19 9	85 10 11	19,624 8 6
Ireland	1,952 13 5	9,004 18 8	0 6 9	. . .	10,957 18 10
Year ended 5th January, 1831	81,451 19 6	149,577 3 0	13 1 3	2,951 4 3	233,993 8 0
England	76,164 3 0	122,088 8 11	25 10 11	2,857 3 8	201,135 6 6
Scotland	4,863 9 7	12,014 11 3	0 16 9	69 7 2	16,948 4 9
Ireland	1,616 8 5	8,847 2 7	0 7 3	1 7 5	10,465 5 8
Year ended 5th January, 1832	82,644 1 0	142,950 2 9	26 14 11	2,927 18 3	228,548 16 11
England	79,218 9 8	126,126 15 2	15 10 6	2,694 13 8	208,055 9 0
Scotland	5,436 13 8	12,294 3 7	1 2 2	136 0 2	17,867 19 7
Ireland	2,213 5 5	8,180 5 4	. . .	0 13 2	10,394 3 11
Year ended 5th January, 1833	86,868 8 9	146,601 4 1	16 12 8	2,831 7 0	236,317 12 6

Note.—As the Accounts for the Year ended the 5th ultimo are not yet completed, the above Return for the Years terminating on the 5th January has been substituted instead of 5th July, as required by the Order; but an Account will be prepared to the latter date, and forwarded with the least possible delay.

Excise Office, London,
5th August, 1833.

G. A. Cottrell,
First General-Accountant.

Appendix No. 6.

AN ACCOUNT of the Produce of the Auction Duties in each of the three Years to the 5th of July, 1833, distinguishing the Amount paid under separate Heads.

	Amount of Auction Duties on the Sale of				Total Produce.
	Estates, Houses, Annuities, Ships, Plate, Jewels, &c.	Household Furniture, Horses, Carriages, and all other Goods and Chattels.	Sheep's Wool.	Foreign Produce (the first sale thereof).	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
England	68,401 4 6	121,775 14 8	20 13 2	2,921 4 8	193,118 17 0
Scotland	5,083 8 0	12,219 17 9	0 19 9	69 0 3	17,373 5 9
Ireland	8,500 16 2	1,806 16 6	0 7 1	0 15 2	10,308 14 11
Year ended 5th July, 1831	81,985 8 8	135,802 8 11	22 0 0	2,991 0 1	220,800 17 8
England	85,114 9 5	127,371 6 3	19 19 5	2,965 7 2	215,471 2 3
Scotland	5,791 16 9	12,091 17 9	0 16 9	106 1 0	17,990 12 3
Ireland	8,491 16 3	1,625 4 8	0 0 7	1 9 6	10,118 11 0
Year ended 5th July, 1832	99,398 2 5	141,088 8 8	20 16 9	3,072 17 8	243,580 5 6
England	70,802 2 1	122,877 10 1	9 7 11	2,915 15 4	196,604 15 5
Scotland	4,420 3 4	12,074 3 9	1 6 3	146 3 0	16,641 16 4
Ireland	8,154 0 8	1,876 1 1	0 1 0	. . .	10,030 2 9
Year ended 5th July, 1833	83,376 6 1	136,827 14 11	10 15 2	3,061 18 4	223,276 14 6

Excise Office, London,
21st November, 1833.

G. A. Cottrell,
First General-Accountant.

423

Appendix No. 7.

A RETURN of all Exemptions from the Auction Duty.

EXEMPTIONS.	Under what Authority.
Property bought in by or for the Owner	19 Geo. 3, c. 56, sec. 12. 28 Geo. 3, c. 37, sec. 20. 42 Geo. 3, c. 92, sec. 1 and 2.
Property sold by order of the Courts of Chancery in England and Ireland, Courts of Exchequer in Great Britain, and Courts of Session in Wales and Scotland, or by Order of the Commissioners of Customs or Excise, or of the Navy or Victualling, or the Board of Ordnance	19 Geo. 3, c. 56, sec. 13.
Property belonging to the Crown sold by Order of the Commissioners of Woods and Forests, and Land Revenues	55 Geo. 3, c. 55, sec. 12.
Estates sold for Redemption of the Land-Tax	41 Geo. 3, c. 28, sec. 3, and 42 Geo. 3, c. 116, sec. 113.
Property of Bankrupts sold by Order of the Assignees for the benefit of Creditors	19 Geo. 3, c. 56, sec. 15, and 6 Geo. 4, c. 16, sec. 98.
Property taken in Execution under the Sheriff	19 Geo. 3, c. 56, sec. 16, and 54 Geo. 3, c. 82.
Property of Insolvent Debtors, and sold by Order of the Commissioners	7 Geo. 4, c. 56, sec. 87.
Goods sold under a Distress for Rent, or for non-payment of Tithes	19 Geo. 3, c. 56, sec. 13.
Property sold by Trustees in pursuance of Act 54 Geo. 3, c. 137, for rendering the payment of Creditors more equal and expeditious in Scotland	54 Geo. 3, c. 137, sec. 74.
Property damaged by Fire and sold for the Insurers.	19 Geo. 3, c. 56, sec. 17.
Property wrecked or stranded on the Coast of this Kingdom, and sold for the benefit of the Insurers or Proprietors	19 Geo. 3, c. 56, sec. 15, and 54 Geo. 3, c. 82, sched.
Property taken up at Sea and sold to pay Salvage	54 Geo. 3, c. 82, sched. and 1&2Geo.4, c. 75, s. 38, and c. 75, s. 20.
Ships and Goods condemned as Prize.	19 Geo. 3, c. 56, sec. 15, and 54 Geo. 3, c. 82, sched.
Sales held on the account of the Lord or Lady of any Manor for the granting or letting any Copyhold, or customary Messuages, Lands, or Tenements, for the term of a life or lives, or any number of years; or Sales of any Woods, Coppices, produce of Mines or Quarries, or of Materials used in working such Mines or Quarries; or Sales of any Cattle, live or dead Stock, or unmanufactured produce of Land, so as such Sales of Woods, Coppices, produce of Mines or Quarries, Cattle, Corn, Stock, or produce of Land, be made whilst they continue on the Lands producing the same, and by the Owners of such Lands, or Proprietors of, or Adventurers in, such Mines or Quarries, or by their Stewards or Agents	19 Geo. 3, c. 56, sec. 14.
Goods manufactured in the Looms of this Kingdom and sold in entire Pieces, in Lots value £20 or upwards, for the manufacturer, or first purchaser in entered Premises	29 Geo. 3, c. 66, s. 1, & 54 Geo. 3, c. 82.
Sales made by East India Company or Hudson's Bay Company	19 Geo. 3, c. 56, sec. 13.
Skins, the produce of East and West Florida	28 Geo. 3, c. 37, sec. 12.
Whale Oil, and Skins of Seals, Elephants' Teeth, Palm Oil, Dyeing Woods, Drugs, and other Articles for dyers' use; and all unmanufactured Woods imported in British Ships from Africa, or any British Settlement abroad	32 Geo. 3, c. 41.
Hides included in the above Act by.	Treasury Order, 18th March, 1833.
Oil made or produced from amphibious animals, called sea-cows, or sea-elephants, commonly known as elephant oil	41 Geo. 3, c. 42.
Goods, Wares, and Merchandize imported in British Ships from America, or from any part of the United States of America	42 Geo. 3, c. 93, sec. 3.
Goods imported in any Ship or Vessel built in the United States of America, or condemned as Prize there, and owned and navigated by Americans	59 Geo. 3, c. 54, sec. 3.
Goods, Wares, and Merchandize, from the Portuguese dominions, imported in Portuguese Vessels.	5 Geo. 4, c. 75, sec. 2.
Goods, Wares, and Merchandize, from the Portuguese dominions, imported in British Vessels	Treasury Order, 26th October, 1825.
Goods, the growth, produce, or manufacture of Brazils, or provinces of Rio de la Plata	Treasury Order, 6th January, 1829.
Goods, the produce of the West Indies, brought into West India Docks, and sold by Directors to reimburse charges of Duty, Landing, Warehousing, &c.	47 Geo. 3, sess. 2, c. 65. and late Act, (West India Dock Acts.)
East India Goods imported in private Traders, by private Individuals, and sold within twelve months after importation	Treasury Order, 21st Oct. 1815.
From Malta and Gibraltar	57 Geo. 3, c. 36.
Wool, and other Merchandize from New South Wales, sold within twelve months after importation	Treasury Order, 19th Feb. 1820.
Goods imported by way of Merchandize from the settlement of Yucatan in South America	30 Geo. 3, c. 26.

A RETURN of all Exemptions from the Auction Duty.—continued.

EXEMPTIONS.	Under what Authority.
Sales of Coffee brought in British vessels from British colonies in America, or United States, whilst it remains in the warehouse . .	52 Geo. 3, c. 53, sec. 1.
Grain, Flour, and Meal; Beef, Pork, Ham, Bacon, Cheese, and Butter, imported into Great Britain	41 Geo. 3, c. 96, sec. 8.
Produce of the British plantations in America, and sold by or for account of the original importers on the first sale	19 Geo. 3, c. 56, sec. 15.
First Sale of Goods, the produce of the Cape of Good Hope, sold within twelve months after importation.	Treasury Order, 22d Sept. 1821.
All imported Goods on first Sale in original Packages (Ireland) . .	54 Geo. 3, c. 82, sched.

NOTE.—On the first Sale of Goods imported into Great Britain, except from Ireland, if not specially exempt, a duty of one-half per cent. only is charged, by Treasury Order, dated 10th September, 1816.

Excise Office, London,
12th July, 1824.

G. A. COTTRELL,
First General-Accountant.

APPENDIX No. 8.

A RETURN of all Prosecutions against Auctioneers in each of the last three Years; specifying the Amount of Penalties awarded in each Case, the Amount recovered, and the Amount remitted.

No.	Offence.	Amount of Penalty Awarded.	Recovered.	Remitted.	
	Year 1831.	£. s. d.	£. s. d.	£. s. d.	
1	Not duly accounting for Sales	. .	. .	. .	Defendant died pending proceedings.
2	Ditto	. .	25 0 0	. .	Compromised.
3	Ditto	. .	41 12 5	. .	Ditto.
4	Ditto	60 0 0	60 0 0		
5	Ditto	. .	15 0 0	. .	Compromised.
6	Ditto	100 0 0	. .	. .	Defendant absconded.
7	Ditto	500 0 0	. .	. .	Defendant imprisoned.
8	Ditto	10 0 0	10 0 0		
9	Ditto	. .	20 0 0	. .	Compromised.
10	Selling by Auction without Licence	. .	10 0 0	. .	Ditto.
11	Not duly accounting for Sales	. .	60 0 0	. .	Ditto.
12	Ditto	. .	. .	. .	Proceedings stayed.
13	Ditto	. .	. .	. .	Ditto.
14	Ditto	. .	60 0 0	. .	Compromised.
15	Ditto	. .	50 0 0	. .	Ditto.
16	Ditto	. .	26 0 0	. .	Ditto.
17	Ditto	. .	50 0 0	. .	Ditto.
18	Ditto	. .	20 0 0	. .	Ditto.
19	Ditto	. .	10 0 0	. .	Ditto.
20	Ditto	. .	10 0 0	. .	Ditto.
21	Ditto				
22	Ditto	. .	5 3 5½	. .	Ditto.
23	Ditto				
24	Ditto	20 0 0	20 0 0		
25	Ditto	100 0 0	. .	. .	Defendant absconded.
26	Ditto	. .	41 0 0	. .	Compromised
27	Ditto	50 0 0	11 18 8	. .	Imprisoned, but afterwards liberated.
28	Selling by Auction without Licence	100 0 0	. .	75 0 0	Ditto.
29	Ditto	100 0 0	5 0 0	95 0 0	
30	Not duly accounting for Sales	12 10 0	5 0 0	7 10 0	
31	Selling by Auction without giving Notice . .	5 0 0	5 0 0		
32	Not duly accounting for Sales	287 10 0	60 0 0	227 10 0	
33	Ditto	325 0 0	. .	325 0 0	
34	Making false Return of Auction Sales . . .	1 0 0	1 0 0		
35	Not duly accounting for Sales	50 0 0	. .	37 10 0	Remains unsettled.
36	Ditto	50 0 0	12 10 0	37 10 0	
37	Ditto	50 0 0	12 10 0	37 10 0	
38	Ditto	2 0 0	2 0 0		
39	Selling by Auction without Licence	10 0 0	10 0 0		
40	Ditto	25 0 0	25 0 0		
41	Ditto	25 0 0	25 0 0		
42	Not duly accounting for Sales	12 10 0	12 10 0		
43	Selling by Auction without Licence	25 0 0	2 0 0	23 0 0	
44	Not duly accounting for Sales	788 12 0	788 12 0		
45	Making false Return of Auction Sales . . .	20 0 0	20 0 0		
46	Not duly accounting for Sales	100 0 0	100 0 0		
47	Making false Return of Auction Sales . . .	100 0 0	100 0 0		
48	Selling by Auction without giving Notice . .	10 0 0	10 0 0		
49	Making false Return of Auction Sales . . .	100 0 0	100 0 0		
50	Selling by Auction without Licence	25 0 0	2 2 0	22 18 0	
51	Ditto	37 10 0	2 0 0	35 10 0	

A RETURN of all Prosecutions against Auctioneers, &c.—continued.

No.	Offence.	Amount of Penalty Awarded. £. s. d.	Recovered. £. s. d.	Remitted. £. s. d.	
	Year 1831—continued.				
52	Selling by Auction without Licence	37 10 0	5 0 0	32 10 0	
53	Ditto	25 0 0	5 0 0	20 0 0	
54	Ditto	25 0 0	5 0 0	20 0 0	
55	Ditto	12 10 0	. .	7 10 0	Defendant absconded.
56	Ditto	37 10 0	. .	37 10 0	
57	Ditto	10 0 0	10 0 0		
58	Ditto	. .	. .	. .	Acquitted.
59	Not duly accounting for Sales	. .	. .	. .	Defendant absconded before trial.
60	Ditto	. .	25 0 0	. .	Compromised.
61	Ditto	250 0 0	. .	. .	Defendant arrested, but afwards liberated.
62	Ditto	. .	5 0 0	. .	Compromised.
63	Ditto	. .	. .	. .	Defendant absconded before trial.
64	Ditto	. .	40 0 0	. .	Compromised.
65	Ditto	. .	. .	. .	Proceedings stayed, on payment of Duty and Costs.
66	Not delivering Declaration of Sales by Auction	. .	. .	. .	Information withdrawn on Sales being settled.
67	Selling by Auction without Licence	25 0 0	. .	. .	Insolvent.
68	Not delivering Declaration of Auction Sales	25 0 0	. .	. .	Defendant absconded.
69	Ditto	. .	. .	. .	Information withdrawn on Sales being settled.
70	Ditto	. .	0 5 0	. .	Compromised.
71	Ditto	25 0 0	. .	. .	Insolvent.
72	Ditto	. .	. .	. .	Information withdrawn on Sales being settled.
73	Ditto	25 0 0	. .	. .	Insolvent.
74	Selling by Auction without Licence	25 0 0	. .	. .	Do.
75	Ditto without due Notice	. .	. .	. .	Information withdrawn on payment of Expenses, and settling Sales.
76	Ditto	. .	. .	. .	Ditto.
77	Ditto	. .	. .	. .	Acquitted.
78	Ditto	25 0 0	. .	. .	Insolvent.
79	Ditto	25 0 0	. .	. .	Ditto.
80	Ditto	25 0 0	1 0 0	24 0 0	
81	Ditto	25 0 0	10 0 0	15 0 0	
82	Ditto	25 0 0	5 0 0	20 0 0	
83	Not delivering Declaration of Auction Sales	25 0 0	10 0 0	15 0 0	
84	Ditto	25 0 0	5 0 0	20 0 0	
85	Ditto	25 0 0	2 2 0	22 18 0	
86	Ditto	25 0 0	2 2 0	22 18 0	
87	Ditto	25 0 0	. .	. .	Ditto.
88	Ditto	. .	. .	. .	Information withdrawn on Sales being settled.
89	Ditto	. .	. .	. .	Ditto.
90	Ditto	12 10 0	. .	12 10 0	
91	Ditto	100 0 0	. .	. .	Insolvent.
92	Not delivering a true Account of Sales	12 10 0	2 2 0	10 8 0	
93	Not delivering Declaration of Auction Sales	. .	. .	. .	Information withdrawn.
94	Ditto	. .	. .	. .	Information withdrawn on payment of Expenses.
95	Ditto	. .	. .	. .	Information withdrawn on Sales being settled.
96	Ditto	25 0 0	5 0 0	20 0 0	Compromised.
97	Ditto	. .	. .	. .	Acquitted.
98	Selling by Auction without Licence	. .	. .	. .	Information withdrawn on Defendant taking out Licence.
99	Ditto	. .	. .	. .	Ditto.
100	Ditto	. .	. .	. .	Ditto.
101	Ditto	12 10 0	5 0 0	7 10 0	
102	Ditto	12 10 0	6 0 0	6 10 0	
103	Not delivering Declaration of Auction Sales	25 0 0	0 10 0	24 10 0	
104	Ditto	. .	. .	. .	Information withdrawn on Sales being settled.
105	Ditto	12 10 0	2 0 0	10 10 0	
106	Selling by Auction without Licence	. .	. .	. .	Acquitted.
107	Ditto without due Notice	. .	. .	. .	Proceedings stayed on payment of Expenses.
108	Not delivering Declaration of Auction Sales	. .	. .	. .	Information withdrawn on payment of Expenses.
109	Ditto	. .	. .	. .	Ditto.
	Year 1832.				
1	Making false Return of Auction Sales	. .	25 0 0	. .	Compromised.
2	Not duly accounting for Sales	.	20 0 0	. .	Ditto.

A RETURN of all Prosecutions against Auctioneers, &c.—continued.

No.	Offence.	Amount of Penalty Awarded. £. s. d.	Recovered. £. s. d.	Remitted. £. s. d.	
	Year 1832—continued.				
3	Not duly accounting for Sales	. .	80 0 0	. .	Compromised.
4	Ditto	. .	15 0 0	. .	Ditto.
5	Ditto	. .	1 3 2	. .	Ditto.
6	Ditto	. .	20 0 0	. .	Ditto.
7	Ditto	. .	15 0 0	. .	Ditto.
8	Ditto	5 2 2	5 2 2	. .	Ditto.
9	Ditto	. .	50 0 0	. .	Ditto.
10	Ditto	. .	20 0 0	. .	Ditto.
11	Ditto	. .	10 0 0	. .	Ditto.
12	Ditto	. .	10 0 0	. .	Ditto.
13	Ditto	. .	5 0 0	. .	Ditto.
14	Ditto	20 0 0	20 0 0	. .	Ditto.
15	Ditto	. .	50 0 0	. .	Ditto.
16	Ditto	. .	5 0 0	. .	Ditto.
17	Ditto	. .	5 0 0	. .	Ditto.
18	Ditto	. .	50 0 0	. .	Ditto.
19	Ditto	2 19 6	2 19 6		
20	Ditto	. .	10 0 0	. .	Ditto.
21	Ditto	30 0 0	30 0 0		
22	Ditto	. .	5 0 0	. .	Ditto.
23	Ditto	5 0 0	5 0 0		
24	Ditto	. .	20 0 0	. .	Ditto.
25	Ditto	. .	50 0 0	. .	Ditto.
26	Ditto	. .	. .	. .	Proceedings by Extent.
27	Ditto	. .	15 0 0	. .	Compromised.
28	Ditto	. .	50 0 0	. .	Ditto.
29	Ditto	. .	18 3 1½	. .	Ditto.
30	Ditto	350 0 0	350 0 0	. .	
31	Ditto	. .	15 0 0	. .	Ditto.
32	Ditto	. .	. .	. .	Defendant dead.
33	Ditto	. .	37 2 0	. .	Compromised.
34	Ditto	17 2 0	. .	. .	Proceedings depending.
35	Selling by Auction without Licence	100 0 0	1 0 0	99 0 0	
36	Ditto	100 0 0	1 0 0	99 0 0	
37	Ditto	100 0 0	. .	85 0 0	Remains unsettled.
38	Selling by Auction without giving Notice	50 0 0	4 0 0	46 0 0	
39	Ditto	37 10 0	. .	. .	Insolvent.
40	Making false Return of Auction Sales	25 0 0	10 0 0	15 0 0	
41	Selling by Auction without giving Notice	25 0 0	5 0 0	20 0 0	
42	Ditto without Licence	25 0 0	5 0 0	20 0 0	
43	Making false Return of Auction Sales	25 0 0	25 0 0		
44	Ditto	75 0 0	12 10 0	62 10 0	
45	Not duly accounting for Sale	14 0 0	1 0 0	13 0 0	
46	Making false Return of Auction Sales	25 0 0	25 0 0	. .	
47	Selling by Auction without giving Notice	30 0 0	30 0 0	. .	
48	Ditto	6 0 0	6 0 0	. .	
49	Not duly accounting for Sales	100 0 0	100 0 0	. .	
50	Selling by Auction without giving Notice	12 0 0	12 0 0	. .	
51	Making false Return of Auction Sales	50 0 0	50 0 0	. .	
52	Ditto	150 0 0	72 13 8½	77 6 3½	
53	Not duly accounting for Sales	. .	5 15 10	. .	Compromised.
54	Selling by Auction without giving Notice	5 0 0	1 0 0	4 0 0	
55	Ditto	5 0 0	1 0 0	4 0 0	
56	Ditto	5 0 0	1 0 0	4 0 0	
57	Not duly accounting for Sales	5 0 0	2 2 0	2 18 0	
58	Selling by Auction without giving Notice	. .	. .	. .	Acquitted.
59	Ditto	5 0 0	1 0 0	4 0 0	
60	Selling by Auction without Licence	12 10 0	1 0 0	11 10 0	
61	Ditto	12 10 0	. .	12 10 0	Imprisoned, but afterwards liberated.
62	Selling by Auction without giving Notice	5 0 0	1 10 0	3 10 0	
63	Ditto without Licence	25 0 0	5 0 0	20 0 0	
64	Ditto	25 0 0	5 0 0	20 0 0	
65	Ditto	25 0 0	. .	. .	Absconded.
66	Not having delivered Declaration of Auction Sales	12 10 0	1 0 0	11 10 0	
67	Selling by Auction without Licence	25 0 0	10 0 0	15 0 0	
68	Ditto without giving Notice	5 0 0	5 0 0	. .	
69	Ditto without Licence	. .	. .	. .	Acquitted on payment of Expenses.
70	Ditto	. .	. .	. .	Acquitted.
71	Ditto	12 10 0	. .	. .	Imprisoned, but afterwards liberated.
72	Not duly accounting for Sales	. .	. .	. .	Proceedings stayed on payment of duty and costs.
73	Ditto	100 0 0	. .	. .	Imprisoned.
74	Ditto	. .	. .	. .	Proceedings stayed.
75	Ditto	. .	. .	. .	Ditto.
76	Ditto	250 0 0	. .	. .	Execution issued.
77	Ditto	100 0 0	2 0 0	98 0 0	
78	Ditto	20 0 0	20 0 0	. .	

A RETURN of all Prosecutions against Auctioneers, &c.—continued.

No.	Offence.	Amount of Penalty Awarded. £. s. d.	Recovered. £. s. d.	Remitted. £. s. d.	
	Year 1832—continued.				
79	Not duly accounting for Sales	. .	. .	. .	Proceedings stayed on payment of Duty and Costs.
80	Selling by Auction without Licence	. .	. .	. .	Acquitted.
81	Ditto without Notice	. .	. .	. .	Ditto.
82	Ditto	. .	. .	. .	Information withdrawn on Sales being settled.
83	Ditto	25 0 0	10 0 0	15 0 0	
84	Selling by Auction without Licence	. .	. .	. .	Acquitted.
85	Ditto	25 0 0	. .	. .	Insolvent.
86	Ditto	25 0 0	. .	. .	Ditto.
87	Selling by Auction without Notice	. .	. .	. .	Information withdrawn.
88	Ditto	25 0 0	5 0 0	20 0 0	
89	Not duly accounting for Sales	. .	. .	. .	Ditto.
90	Selling by Auction without Licence	25 0 0	2 0 0	23 0 0	
91	Ditto	25 0 0	. .	25 0 0	
92	Ditto	. .	. .	. .	Information withdrawn on Defendant taking out Licence.
93	Ditto	. .	. .	. .	Ditto.
94	Ditto	25 0 0	10 0 0	15 0 0	
95	Ditto	25 0 0	5 0 0	20 0 0	
96	Not having delivered Declaration of Auction Sales	. .	. .	. .	Information withdrawn.
97	Not duly accounting for Sales	25 0 0	. .	12 10 0	Insolvent.
98	Selling by Auction without Licence	25 0 0	2 2 0	22 18 0	
99	Ditto	. .	. .	. .	Acquitted.
100	Ditto	. .	. .	. .	Ditto.
101	Ditto	25 0 0	. .	23 0 0	Remains unsettled.
102	Selling by Auction without Notice	5 0 0	0 10 0	4 10 0	
103	Ditto without Licence	. .	. .	. .	Acquitted.
104	Ditto	12 10 0	. .	7 10 0	Remains unsettled.
105	Not duly accounting for Sales	. .	. .	. .	Acquitted.
106	Ditto	. .	. .	. .	Information withdrawn.
107	Selling by Auction without Licence	25 0 0	. .	25 0 0	Imprisoned, but afterwards liberated.
108	Not duly accounting for Sales	25 0 0	2 0 0	23 0 0	
109	Selling by Auction without Licence	25 0 0	25 0 0		
110	Not duly accounting for Sales	. .	. .	. .	Acquitted.
111	Selling by Auction without Licence	. .	. .	. .	Information withdrawn.
112	Ditto without Notice	. .	. .	. .	Acquitted.
113	Ditto	. .	. .	. .	Ditto.
114	Ditto	. .	. .	. .	Information withdrawn.
	Year 1833.				
1	Not duly accounting for Sales	20 0 0	10 0 0	. .	Insolvent.
2	Ditto	. .	15 0 0	. .	Compromised.
3	Ditto				
4	Ditto	50 0 0	50 0 0		
5	Ditto	50 0 0	50 0 0		
6	Making false Return of Auction Sales	. .	53 0 0	. .	Ditto.
7	Not duly accounting for Sales	. .	15 0 0	. .	Ditto.
8	Ditto	. .	10 0 0	. .	Ditto.
9	Ditto	. .	10 0 0	. .	Ditto.
10	Ditto	. .	11 0 0	. .	Ditto.
11	Ditto	. .	15 0 0	. .	Ditto.
12	Ditto	. .	50 0 0	. .	Ditto.
13	Ditto	. .	5 0 0	. .	Ditto.
14	Ditto	11 19 7	11 19 7		
15	Ditto	. .	60 0 0	. .	Ditto.
16	Ditto	. .	60 0 0	. .	Ditto.
17	Ditto	. .	15 0 0	. .	Ditto.
18	Ditto	. .	20 0 0	. .	Ditto.
19	Ditto	2 7 6	. .	. .	Remains unsettled.
20	Ditto	. .	20 0 0	. .	Compromised.
21	Ditto				
22	Ditto	. .	21 0 0	. .	Ditto.
23	Ditto				
24	Ditto	. .	15 0 0	. .	Ditto.
25	Ditto	. .	20 0 0	. .	Ditto.
26	Ditto	. .	5 0 0	. .	Ditto.
27	Ditto	. .	35 0 0	. .	Ditto.
28	Ditto	. .	5 0 0	. .	Ditto.
29	Ditto	. .	. .	. .	Proceedings depending.
30	Ditto	. .	15 0 0	. .	Compromised.
31	Ditto	. .	15 0 0	. .	Ditto.
32	Ditto	. .	50 0 0	. .	Ditto.
33	Ditto	. .	50 0 0	. .	Ditto.
34	Ditto	. .	. .	. .	Defendant dead.
35	Ditto	. .	10 0 0	. .	Compromised.

A RETURN of all Prosecutions against Auctioneers, &c.—continued.

No.	Offence.	Amount of Penalty Awarded. £.	s.	d.	Recovered. £.	s.	d.	Remitted. £.	s.	d.	
	Year 1833—continued.										
36	Not duly accounting for Sales				15	0	0				Compromised.
37	Ditto				25	0	0				Ditto.
38	Ditto	23	0	0							Imprisoned. No Effects.
39	Ditto				5	0	0				Compromised.
40	Ditto										Proceedings depending.
41	Ditto				25	0	0				Compromised.
42	Ditto										Proceedings depending.
43	Ditto				25	0	0				Compromised.
44	Ditto				20	0	0				Ditto.
45	Ditto				20	0	0				Ditto.
46	Ditto				10	0	0				Ditto.
47	Ditto				4	0	0				Ditto.
48	Ditto				5	0	0				Ditto.
49	Ditto				20	0	0				Ditto.
50	Ditto				100	0	0				Ditto.
51	Ditto				15	0	0				Ditto.
52	Ditto				5	0	0				Ditto.
53	Selling by Auction without Licence	100	0	0				90	0	0	Defendant imprisoned.
54	Not duly accounting for Sales	6	5	0	6	5	0				
55	Ditto	50	0	0							Remains unsettled.
56	Ditto	1	0	0	1	0	0				
57	Selling by Auction without Licence	25	0	0	25	0	0				
58	Not duly accounting for Sales	10	0	0	10	0	0				
59	Ditto	12	10	0	12	10	0				
60	Ditto	25	0	0	12	10	0	12	10	0	
61	Ditto	1	0	0	1	0	0				
62	Selling by Auction without Licence	12	10	0				12	10	0	
63	Not duly accounting for Sales	12	10	0	5	0	0	7	10	0	
64	Ditto	12	10	0	3	3	0	9	7	0	
65	Selling by Auction without giving Notice	12	10	0	5	0	0	7	10	0	
66	Making false Return of Auction Sale	25	0	0							Remains unsettled.
67	Selling Goods not in Catalogue	5	0	0				3	0	0	Ditto.
68	Not duly accounting for Sales	25	0	0							Ditto.
69	Ditto	25	0	0							Ditto.
70	Making false Return of Auction Sales	100	0	0	100	0	0				
71	Ditto	10	0	0	5	0	0				Remains unsettled.
72	Not duly accounting for Sales				32	7	2¾				Compromised.
73	Ditto	25	0	0	5	0	0	20	0	0	
74	Ditto	25	0	0							Remains unsettled.
75	Ditto	12	10	0				7	10	0	Ditto.
76	Selling by Auction without Licence	12	10	0	1	0	0	11	10	0	
77	Ditto	25	0	0	1	0	0	24	0	0	
78	Ditto	25	0	0				22	10	0	Ditto.
79	Ditto	25	0	0				22	10	0	Ditto.
80	Ditto	25	0	0				20	0	0	Ditto.
81	Ditto	12	10	0							Defendant imprisoned.
82	Not duly accounting for Sales	12	10	0	1	10	0	11	0	0	
83	Ditto	12	10	0							Remains unsettled.
84	Ditto	5	0	0				4	0	0	Ditto.
85	Ditto	5	0	0							Ditto.
86	Ditto	25	0	0							Ditto.
87	Not making Declaration of Auction Sales										Information withdrawn on payment of Duty and Expenses.
88	Ditto	12	10	0	2	2	0	10	8	0	
89	Selling by Auction without Licence	12	10	0				6	4	0	Remains unsettled.
90	Not duly accounting for, and making a false Declaration of, Auction Sales	12	10	0	2	18	0	9	12	0	
91	Selling by Auction without Licence										Ditto.
92	Ditto										Ditto.
93	Ditto	25	0	0	1	0	0	24	0	0	
94	Ditto										Ditto.
95	Not duly accounting for Sale	20	0	0							Defendant arrested, but afterwards liberated.
96	Ditto										Proceedings stayed on payment of Duty.
97	Ditto				2	0	0				Compromised.
98	Ditto	250	0	0							Remains unsettled.
99	Selling by Auction without Licence	100	0	0							Proceedings stayed on payment of Duty.
100	Not duly accounting for Sales										Ditto and Costs.
101	Ditto										Information withdrawn on payment of Duty.
102	Ditto										Ditto.
103	Ditto				1	0	0				Compromised.
104	Ditto				1	0	0				Ditto.
105	Ditto										Information withdrawn on Sales being settled.
106	Ditto										Ditto.
107	Ditto										Ditto.
108	Ditto	12	10	0				7	10	0	Remains unsettled.

A RETURN of all Prosecutions against Auctioneers, &c.—continued.

No.	Offence.	Amount of Penalty Awarded. £. s. d.	Recovered. £. s. d.	Remitted. £. s. d.	
	Year 1833—continued.				
109	Selling by Auction without Licence	25 0 0	. .	25 0 0	
110	Not duly accounting for Sales	25 0 0	5 0 0	20 0 0	
111	Ditto	. .	. .	. .	Remains unsettled.
112	Ditto	. .	. .	. .	Information withdrawn.
113	Ditto	12 10 0	. .	. .	Insolvent.
114	Ditto	25 0 0	. .	. .	Remains unsettled.
115	Ditto	25 0 0	25 0 0		
116	Selling by Auction without Licence	25 0 0	. .	. .	Ditto.
117	Ditto without Notice	60 0 0	. .	. .	Insolvent.
118	Ditto without Licence	25 0 0	0 10 0	24 10 0	
119	Not duly accounting for Sales	25 0 0	5 0 0	20 0 0	
120	Selling by Auction without Notice	. .	. .	. .	Information withdrawn on payment of Expenses.
121	Ditto	. .	. .	. .	Acquitted.
122	Not duly accounting for Sales	25 0 0	. .	. .	Remains unsettled.
123	Selling by Auction without Licence	. .	. .	. .	Information withdrawn.
124	Not duly accounting for Sales	. .	. .	. .	Ditto.
125	Selling by Auction without Licence	. .	. .	. .	Imprisoned, but afterwards liberated.
126	Ditto	25 0 0	. .	25 0 0	
127	Ditto	25 0 0	. .	20 0 0	Remains unsettled.
128	Ditto	25 0 0	. .	. .	Ditto.

TOTALS.	Number of Prosecutions. 1831.	1832.	1833.
England	43	45	69
Scotland	15	26	25
Ireland	51	43	34
United Kingdom	109	114	128

Excise Office, London,
30th August, 1834.

G. A. Cottrell,
First General-Accountant.

Abstract of the foregoing Retu r

	Not settling Sales in due time, nor making Declaration.	Making Fraudulent Returns.	Selling without Licence.	Selling without Notice.	Total.
Year 1831.					
England	34	1	7	1	43
Scotland	2	3	9	1	15
Ireland	33	1	8	9	51
United Kingdom	69	5	24	11	109
Year 1832.					
England	34	4	4	3	45
Scotland	4	3	9	10	26
Ireland	15	..	19	9	43
United Kingdom	53	7	32	22	114
Year 1833.					
England	62	3	3	1	69
Scotland	12	2	11	..	25
Ireland	22	..	9	3	34
United Kingdom	96	5	23	4	128

Appendix No. 9.

A RETURN of the Total Number and Expense of the Printed Sheets which were furnished to the Auctioneers for the Entry of their Amounts of Sales in the Year ended 5th January, 1834.

	Number of Printed Sheets issued.	Expense. £. s. d.
Year ended 5th January, 1834	153,120	220 8 10

Excise Office, London,
30th August, 1834.

G. A. Cottrell,
First General-Accountant.

APPENDIX No. 10.

SPECIMEN of the Printed Sheets which were furnished to the Auctioneers for the Entry of their Amounts of Sales.

NOTE.—The Specimen above required is herewith annexed; but it is necessary to observe, that such Forms were only supplied to Country Auctioneers, and have been discontinued since 24th December, 1833, it having been found that the Auctioneers preferred making their Returns on their own Catalogues.

Excise Office, London, 30th August, 1834.

G. A. COTTRELL, First General-Accountant.

Auction Account. No. 47.

Progressive Number of the Lots or Parcels.	Date and Place of Auction, and Articles contained in each Lot or Parcel.	LOTS OR PARCELS FOR WHICH DUTY IS TO BE PAID.									Lots or Parcels purchased by the Owner's own Bidding, or by the Bidding of another, under a Notice in Writing, signed by both Parties, and delivered to the Auctioneer before the Bidding; and all other Estates and Effects for which an Allowance of the Duty is claimed.					
		At * Pence in the Pound. Price or Amount of the Sum bidden for each Article, Lot or Parcel, which consisted of,— Any Interest in Possession or Reversion in any Freehold, Copyhold, or Leasehold Lands, Tenements, Houses, or Hereditaments; Any Share or Shares in the Capital or Joint Stock of any Corporation or Chartered Company; Any Annuities, or any Sums of Money charged on any Annuities; Ships and Vessels; Any Reversionary Interest in the Public Funds; Plate and Jewels.			At † Pence in the Pound. Price or Sum bidden for each Article, Lot or Parcel, which consisted of,— Furniture, Fixtures, Pictures, Books, Horses and Carriages; Or any other Goods or Chattels whatsoever, not specifically named either in this or in the next preceding Column.			Colonial Produce, at Half per Cent. or Wool, at Two-pence in the Pound. Price or Amount of the Sum bidden for each Lot or Parcel.			Price or Sum bidden for each Lot or Parcel, which consisted of,— Any Interest in Possession or Reversion in any Freehold, Copyhold, or Leasehold Lands, Tenements, Houses, or Hereditaments; Any Share or Shares in the Capital or Joint Stock of any Corporation or Chartered Company; Any Annuities, or any Sums of Money charged on any Annuities; Ships and Vessels; Any Reversionary Interest in the Public Funds; Plate and Jewels.			Price or Sum bidden for each Lot or Parcel, which consisted of,— Furniture, Fixtures, Pictures, Books, Horses and Carriages; Or any other Goods or Chattels whatsoever, not specifically named either in this or in the next preceding Column.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	Auction held on 183 , at															
	Total															
	Amount of the First Column				Duty at Pence per Pound Sterling . . .											
	Ditto of the Second				Ditto at Pence per Pound „											
	Ditto of the Third				Ditto at Pence per Pound „											
	Ditto of the Fourth															
	Ditto of the Fifth															
	Total Amount of the Sale				Total Amount of the Duty											

N.B. In all Cases in which the Auctioneer claims the Exemption from Duty, the particular Cause must be stated in the Accounts; and that the Sale took place under the Circumstances which entitle the whole or particular Lots to Exemption; as, for instance, with regard to Farming Stock, that the Sale was held upon the Lands of which it was the Stock, and was for the Benefit of the real Owner thereof.

☞ The Blank marked thus * to be filled up in Great Britain with Seven, and in Ireland Six; and the Blank marked thus † with Twelve in Great Britain, and Ten in Ireland.

431

Appendix No. 11.

A RETURN of the Number of Bonds of Auctioneers, and of their Sureties, which have become forfeited, and of the Amount recovered in each Case, in each of the last three Years, ended 5th January, 1834.

No.	Offence.	Amount recovered. £. s. d.	
	Year 1831.		
1	Not duly accounting for Sales	. .	Defendant died pending the proceedings.
2	Ditto	25 0 0	And Duty.
3	Ditto	41 12 5	
4	Ditto	60 0 0	
5	Ditto	15 0 0	
6	Ditto	. .	Defendant absconded.
7	Ditto	. .	No Effects. Defendant imprisoned.
8	Ditto	10 0 0	And Duty.
9	Ditto	20 0 0	Ditto.
10	Ditto	60 0 0	
11	Ditto	. .	Proceedings stayed.
12	Ditto	. .	Ditto.
13	Ditto	60 0 0	
14	Ditto	50 0 0	
15	Ditto	26 0 0	
16	Ditto	50 0 0	
17	Ditto	20 0 0	
18	Ditto	10 0 0	
19	Ditto	10 0 0	
20	Ditto		
21	Ditto	6 3 5½	
22	Ditto		
23	Ditto	20 0 0	
24	Ditto	. .	Defendant absconded.
25	Ditto	41 0 0	
26	Ditto	11 18 8	
27	Ditto	788 12 0	
28	Making false Return of Auction Sales	20 0 0	
29	Not duly accounting for Sales	100 0 0	
30	Making false Return of Auction Sales	100 0 0	
31	Selling by Auction without giving Notice	10 0 0	And Duty.
32	Making false Return of Auction Sales	100 0 0	
33	Not duly accounting for Sales	. .	Defendant absconded.
34	Ditto	25 0 0	And Duty.
35	Ditto	. .	Defendant arrested, but afterwards liberated.
36	Ditto	5 0 0	And Duty.
37	Ditto	. .	Duty only.
38	Ditto	. .	Defendant absconded.
39	Ditto	40 0 0	
40	Ditto	. .	Duty and Costs.
	Year 1832.		
1	Making false Return of Auction Sales	25 0 0	And Duty.
2	Not duly accounting for Sales	20 0 0	
3	Ditto	80 0 0	
4	Ditto	15 0 0	
5	Ditto	1 3 2	
6	Ditto	20 0 0	
7	Ditto	15 0 0	
8	Ditto	5 2 2	
9	Ditto	50 0 0	
10	Ditto	20 0 0	
11	Ditto	10 0 0	
12	Ditto	10 0 0	
13	Ditto	5 0 0	
14	Ditto	20 0 0	
15	Ditto	50 0 0	
16	Ditto	5 0 0	
17	Ditto	5 0 0	
18	Ditto	50 0 0	
19	Ditto	2 19 6	
20	Ditto	10 0 0	
21	Ditto	30 0 0	
22	Ditto	5 0 0	
23	Ditto	5 0 0	
24	Ditto	20 0 0	
25	Ditto	50 0 0	
26	Ditto	. .	Proceedings depending.
27	Ditto	15 0 0	
28	Ditto	50 0 0	
29	Ditto	18 3 1½	
30	Ditto	350 0 0	
31	Ditto	15 0 0	
32	Ditto	. .	Defendant dead.
33	Ditto	37 2 0	
34	Ditto	. .	Proceedings depending.
35	Making false Return of Auction Sales	25 0 0	
36	Selling by Auction without giving Notice	30 0 0	And Duty.
37	Ditto	6 0 0	
38	Not duly accounting for Sales	100 0 0	
39	Selling by Auction without giving Notice	12 0 0	
40	Making false Return of Auction Sales	50 0 0	
41	Ditto	72 13 8½	
42	Not duly accounting for Sales	5 15 10	

A RETURN of the Number of Bonds of Auctioneers, and their Sureties, &c.—continued.

No.	Offence.	Amount recovered. £. s. d.	
	Year 1832—continued.		
43	Not duly accounting for Sales	. .	Proceedings stayed on Payment of Duty and Costs.
44	Ditto	. .	Defendant arrested, but afterwards liberated. Costs obtained from the Sureties.
45	Ditto	. .	Duty and Costs.
	Year 1833.		
1	Not duly accounting for Sales	10 0 0	
2	Ditto	15 0 0	
3	Ditto		
4	Ditto	50 0 0	
5	Ditto	. .	Defendant imprisoned. No Effects.
6	Making false Return of Auction Sales	53 0 0	
7	Not duly accounting for Sales	15 0 0	
8	Ditto	10 0 0	
9	Ditto	10 0 0	
10	Ditto	10 0 0	
11	Ditto	15 0 0	
12	Ditto	50 0 0	
13	Ditto	5 0 0	
14	Ditto	11 19 7	
15	Ditto	60 0 0	
16	Ditto	60 0 0	
17	Ditto	15 0 0	
18	Ditto	20 0 0	
19	Ditto	. .	Proceedings depending.
20	Ditto	20 0 0	
21	Ditto		
22	Ditto	21 0 0	
23	Ditto		
24	Ditto	15 0 0	
25	Ditto	20 0 0	
26	Ditto	5 0 0	
27	Ditto	35 0 0	
28	Ditto	5 0 0	
29	Ditto	. .	Proceedings depending.
30	Ditto	15 0 0	
31	Ditto	15 0 0	
32	Ditto	50 0 0	
33	Ditto	50 0 0	
34	Ditto	. .	Defendant dead.
35	Ditto	10 0 0	
36	Ditto	15 0 0	
37	Ditto	25 0 0	
38	Ditto	. .	Defendant imprisoned. No Effects.
39	Ditto	5 0 0	
40	Ditto	. .	Proceedings depending.
41	Ditto	25 0 0	
42	Ditto	3 15 8	
43	Ditto	25 0 0	
44	Ditto	20 0 0	
45	Ditto	20 0 0	
46	Ditto	10 0 0	
47	Ditto	4 0 0	
48	Ditto	5 0 0	
49	Ditto	20 0 0	
50	Ditto	100 0 0	
51	Ditto	15 0 0	
52	Ditto	5 0 0	
53	Making false Return of Auction Sales	100 0 0	
54	Ditto	10 0 0	And Duty.
55	Not duly accounting for Sales	32 7 2½	
56	Ditto	. .	Duty and Costs.
57	Ditto	2 0 0	And Duty.
58	Ditto	. .	Defendant imprisoned.
59	Ditto	. .	Duty and Costs.

Excise Office, London,
18th September, 1834.

G. A. COTTRELL,
First General-Accountant.

APPENDIX No. 12.

A RETURN of the Amount of Revenue received for Auctioneers' Licences in each of the last three Years, distinguishing England, Scotland, and Ireland.

	Amount of Revenue received in the Years		
	1831.	1832.	1833.
	£. s. d.	£. s. d.	£. s. d.
England	15,561 5 0	15,682 10 0	15,738 15 0
Scotland	2,018 15 0	2,056 5 0	1,963 15 0
Ireland	1,330 0 0	1,258 15 0	1,443 15 0
Total	18,910 0 0	18,997 10 0	19,146 5 0

Excise Office, London,
29th September, 1834.

G. A. COTTRELL,
First General-Accountant.

Appendix No. 13.

A RETURN of the Total Amount of Arrears of Auction Duty remaining due on the 5th January, 1834, specifying whether recoverable or otherwise.

No. 13.

Return of the Tot Amount of Arrear Auction Duty remai due on the 5th Jan 1834.

		Amount of Arrears.					
		Recoverable.			Irrecoverable.		
		£.	s.	d.	£.	s.	d.
On 5th January, 1834	England	173	9	3½	.	.	.
	Scotland	.	.	.	1,044	12	2
	Ireland	.	.	.	186	12	4
	Total £	173	9	3½	1,231	4	6

Note.—It is requisite to state that, although this Department is cognizant of the number of Sales remaining unsettled, it has not any means of ascertaining the Amount of Duty due thereon, until the production of the Auctioneers' Accounts, which shew what portion of such Sales are wholly or partially exempt from Duty, or whether, in fact, any such Sale was held.

These Accounts are in many instances necessarily delayed, from difficulties in procuring the Vouchers and Certificates of Exemption. The above Return consequently exhibits the Arrears remaining due in those cases only in which the Amount of Duty has been declared.

Excise Office, London,
27th October, 1834.

G. A. Cottrell,
First General-Accountant.

Appendix No. 14.

A RETURN shewing the Amount of Auction Duty paid in London, and that in the Country.

No. 14.

Return shewing t Amount of Auctio Duty paid in Lon and that in the Cou

	Amount of Auction Duty.								
	London.			Country.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Year ended 5th January, 1834 £	90,523	14	7	125,845	7	5	216,369	2	0

Note.—The Auction Duty paid in London, as above stated, includes the Sums received on Sales held in the Country, but settled in London, amounting to £6,472. 17s. 9d.

Excise Office, London,
26th August, 1834.

G. A. Cottrell,
First General-Accountant.

Appendix No. 15.

RATES of Auction Duty on Sheep's Wool.

No. 15.

Rates of Auction D on Sheep's Wool.

	In the £ Sterling.	
	s.	d.
On the Sale of Goods and Chattels (under which head Sheep's Wool was included), commenced 30th September, 1777, at	0	6
1779, Additional 5 per cent., making	0	6 9/40
1781, Second ditto	0	6½ 4/40
1783, Third ditto	0	6¾ 6/40
1787, (Duties consolidated)	0	7
1797, Additional duty of 3d., making	0	10
1805, Do. do. 2d., do.	1	0
From 6th July, 1815, the duty on Sheep's Wool, sold for the benefit of the Growers or First Purchasers, reduced to	0	2

Excise Office,
22d August, 1834.

EXAMINATIONS.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY at their Office in London.

Sir HENRY PARNELL, Bart., in the Chair.

APPENDIX No. 16.

14th August, 1834.

Examinations.

No. 16.
K. Dehany, Esq.
4th August, 1834.

William Knight Dehany, Esq., Solicitor of Excise, called in and examined.

IT has been suggested to the Commissioners that the present system of charging the auction duties, with respect to miscellaneous furniture, might be altered, by reducing the duty received, and charging it upon every lot put up, whether sold or not—do you think that would be expedient?—If it meant that the duty should be charged on every lot in the catalogue, it might perhaps be an improvement, although in that case fraud might still be committed. I have known it occur in sales of horses, particularly upon the market-day; for instance, that there has been put into the sale, on the instant, horses of any persons wanting to sell them: these have never been mentioned in the catalogue, and there is no notice consequently given of them. It may be the same with other goods. Whether the duty is charged on every lot in the catalogue, or on every lot put up and bid for, still the charge must depend much on the auctioneer. The great defect of the auction law, in my opinion, is that the exemptions are too numerous. If the duty could be reduced, and the exemptions diminished, I think it would be very beneficial; because it is not only that the exemptions confuse the account and reduce the amount of the duty, but that they are made the means of fraud. A very common fraud is to return that the lot was bought in. The number of petty frauds that the smaller auctioneers will commit even for a very small amount is almost incredible. I think we have more trouble with cases arising out of auction laws than with almost all the rest of the revenue.

Do you see any objection to the duty being transferred to the stamps and taxes?—I do not see what advantage there would be in the transfer. Perhaps the number of Excise officers that are about gives an opportunity for some of them to attend the sales.

The Commissioners have been informed that they do not attend them, in point of fact?—That is not the case; because many cases of fraud have been detected by the presence of the officers.

Supposing the stamps and taxes could undertake it with convenience, you do not see any objection to the transfer?—No—if there is any object in the transfer; of which I am not however aware.

Is it not an object to confine your officers to their proper Excise duties; and would it not be more easy to get a man that would check an auction sale than a man that could gauge spirits?—Unquestionably—there is no skill required in it; it is merely to keep an accurate account.

Is the amount of duty paid at all in proportion to the number of sales held?—I suppose, of the amount of property put up to sale by auction there is not one-third that pays duty, in consequence of taking advantage of the exemptions: for instance, an estate is worth 100,000*l.*; the parties wish to ascertain the value of it, and they have all the advantage of the auction by seeing how high the biddings rise; when they come to a close, if the parties are prepared legally, either by the owner being present, or having given an authority to buy it in, it is bought in, and no duty is payable upon it. All the advantage of the auction is gained by value having been ascertained; and it is disposed of by private contract.

Can you form any judgment whether the duty itself is a great check to sales?—I have heard it so stated.

The exemptions appear to have been granted at various times?—They have; and there are a great many of them that it would be very difficult to get rid of; forced sales, for instance, such as insolvents' and bankrupts' property, and under the decrees of courts: those are all a description of sales upon which it would be very hard to take the money out of the creditors' pockets.

Would it not be hard also to impose a tax upon sales of raw produce which are now exempt, and farming produce?—Yes.

Do you know any thing about the duty on the sale of sheep's wool, which is 2*d.* per pound, and which produced last year only 8*l.* 14*s.*?—I cannot understand upon what principle wool should have any such tax upon it, when farming stock is exempt.

43

Examinations.

No. 16.
W. K. Dehany, Esq.
14th August, 1834.

Can you state what is meant by the foreign produce in this return of the auction duties?—There are certain goods, the sales of which, under certain restrictions, are exempt from auction duty; such as colonial produce, and certain goods from particular places, exempted in consequence of treaties. All that are not so exempted by Act of Parliament, are, by a Treasury order, passed at a half-per-cent. duty.

William Knight Dehany.

Appendix No. 17.

29th October, 1833.

Mr. *William Hetherington* called in and examined.

No. 17.
Mr. W. Hetherington
29th October, 1833.

The Commissioners are desirous of ascertaining any changes which may have taken place of late, or any which may be contemplated. Has any law been passed recently respecting the auction duties?—I think not.

What are the chief regulations?—First, the auctioneer takes out a licence; and when he is going to hold a sale he gives in London forty-eight hours' notice, and in the country three days; he delivers a catalogue in twenty-four hours; then he holds a sale: in one month he is to make a return on oath (now declaration) of each lot sold, and the price, and once in six weeks in the country—to pay duty accordingly. Then there are a great many exemptions.

What are the principal exemptions?—Farming stock, goods sold under the sheriffs' execution, property in mines, bankrupts' effects, goods imported and sold for the original importer within twelve months.

Are there different duties?—There are in England 1*s.* for one kind of goods, and 7*d.* for another; and there is a duty of 2*d.*, I think, on wool. In Ireland the duties, I think, are 10*d.* and 6*d.*

Do you consider the duty correctly levied?—It is entirely on the oath (now declaration) of the auctioneer.

Have you no officer to attend auctions?—Our Board appointed three or four a short time ago in London; but I never heard of their doing much good.

Does an Excise officer attend each sale?—No; if an officer thinks proper to go and attend, and see that all is correct, he does so; but there have been none appointed to such duty, except in London, I believe.

It appears, by the returns laid before Parliament, that the produce of the duty in Ireland is very small—is that owing to false returns?—I cannot say; but I should think it not improbable, when persons have to pay duty on their own returns.

Has a complaint been made of the rate being too high?—That I have never heard.

Is it considered that the duty interrupts the trade of an auctioneer?—I cannot say. It is difficult to say whether an increase or diminution of the auction duties shews the prosperity of the country.

Do you know whether it is intended by the Board to propose any change in the present auction laws?—I have not heard of any. Mr. Carr attempted two or three alterations a few years back, but never got any of them carried into effect. He wanted to make a general duty of 1 per cent., and that on every article put up to sale.

Had he any plan for enforcing and securing the strict collection of duty?—No. But I think that his object was, that they should be obliged to put up every article in the catalogue. There are auction-rooms in London in which there have been sales night after night; but the duty amounted to very little: they return the articles as bought in by the owner. In Mr. Carr's plan a proportionate scale was made for all estates sold; if they were bought in, so much, and if they were sold, so much; bringing it down to half-a-crown per cent. in some cases.

What security do they give?—They give a bond.

William Hetherington.

Appendix No. 18.

14th August, 1834.

Mr. *Jeremiah Pawson Price* called in and examined.

No. 18.
Mr. J. Pawson Price
14th August, 1834.

What office do you hold in the Excise?—An accountant.

Will you state how the auction duty is charged and paid in the Excise Office?—We receive a notice-catalogue, as directed by the law, and that constitutes the charge against the auctioneer; then the auctioneer or his clerk comes to the office to pass the sale; and in cases where there is an appointment given by an owner to buy in, the auctioneer alone attends; but in other cases the clerk will do; and as he takes down the price of each lot, he is the best person to swear to the account.

Examinations.

No. 18.
Mr. J. Pawson Price.
14th August, 1834.

Then he comes with a priced catalogue, and with a memorandum of the buyings-in?—Yes, with the prices set out against each lot, and the appointments to buy in; then we calculate the duty upon the amount of the sale-price, whatever it may be, whether the 7*d.* duty, the 1*s.*, or the half-per-cent. duty.

What is the next process?—An abstract is made out, shewing the amounts and rates of duty, with a declaration, for either the clerk or the auctioneer to declare to the truth of the transaction, and a pay-paper; a copy of the abstract is then given him to take to the Comptroller, who surveys the accounts, and from the Comptroller to the Receiver-general, who receives the money. It is our duty to go over the catalogue, to see that every thing is fairly brought out, and the certificates of exemption correct; and we cast the catalogue, to see that there is no mistake in the casting of the pages, or property exempt subject to duty.

How many clerks are there employed in that particular branch?—There are the two town accountants—they are, in fact, the charging officers—and a junior clerk, who makes those castings; and if any mistake is found, the auctioneer is asked for an explanation, and called upon for the deficiency of duty; also two other clerks, jointly connected with the London and country business.

Would it not be better to have the whole thing cast and examined before the payment is made?—I do not see any objection to that, by leaving the catalogue a few days prior; and it would be the most correct way of doing it, because then the charge would be positively correct before declared to.

Then by this practice the auctioneers are kept a very short time?—A very few minutes by the present practice.

Are the country returns brought under your cognizance?—Yes: they are sent up to the office from all the collectors and supervisors in the country. We enter in a journal the gross amount of property sold at each rate of duty, and the amount of duty, and that is agreed with the collector's account current, and therefore one checks the other.

It has been stated that the auction duties are more liable to arrear than any other duties—that there is less check on the existing amount in arrear?—We can never have any amount in arrear. We know that a sale has been held; but whether there is a five-pound duty, or whether there is a five-farthing duty, we know nothing about it till the auctioneer or his clerk has passed the catalogue, and made declaration to the amount.

Whose business is it to see that more than twenty-eight days has not elapsed from the time of the sale before the payment is made?—The law allows them twenty-eight days; but it has never been the practice to enforce the strict letter of the law.

Suppose a man is forty-eight days in arrear, who would bring it before the Board?—The accountant sends a monthly return or list (called an arrear-list) of those sales to the Board, which is sent by the Board to the solicitor.

When the accountant returns his list, does he state any arrears?—The thing itself is absolutely an arrear-list.

Why is there a sale-sheet used in some cases, and a catalogue in other cases?—I do not know, unless it was first established to produce uniformity among the auctioneers. Some of them were very irregular; but, however, many of them pass their own catalogues.

J. P. Price.

Minutes of Evidence taken before the Commissioners of Excise Inquiry at their Office in Newcastle.

Sir HENRY PARNELL, Bart., in the Chair.

Appendix No. 19.

4th November, 1833.

No. 19.
Mr. Edward Graham.
4th November, 1833.

Mr. *Edward Graham*, Supervisor of Excise, Newcastle, and Port Surveyor, called in and examined.

Have you any auctioneers under your survey?—Yes.

Do you think that duty is well paid?—I always suspect them. I do not think they make true returns. When we required an oath they were not very nice about swearing. I think some of them do not enter their goods down, and pay the duty for them. It is not a good duty.

Edward Graham.

Appendix No. 20.

4th November, 1833.

Mr. *James Thompson*, Supervisor of Excise, Gateshead, called in and examined.

Examinations.

No. 20.
Mr. James Thompso
4th November, 1833

Is the duty on auctions well collected?—I think it is a complicated duty; it depends a good deal upon the honesty of the auctioneer.

Is there any thing you have to suggest with regard to the collection of duties, or the regulations, which you think would make them work better, either for the Crown or the trader?—I cannot see any alteration for the better at the present.

James Thompson,
Supervisor, Gateshead District.

Minutes of Evidence taken before the Commissioners of Excise Inquiry at their Office in London.

Sir HENRY PARNELL, Bart., in the Chair.

Appendix No. 21.

11th November, 1834.

Mr. *Joseph Sayell*, retired officer of Excise, called in and examined.

No. 21.
Mr. Joseph Sayell.
11th November, 183

Have you had practice in the charging of the auction duty?—Yes, I have.

Have you any suggestions to offer upon that subject?—No, I am not aware, if the present scale of duty is maintained, that there can be any alteration made that would secure it better than the present regulation.

It has been suggested that there has been a good deal of hardship and inconvenience in respect to the different licences that the auctioneer is obliged to take out; and it has been proposed, that there should be one licence for all—have you considered that?—I have, and I have often considered it an extreme hardship that a person should be obliged, for the purpose of selling a small quantity of wine, to take out a wine licence, and the same with respect to plate and other articles; and it certainly frequently operates very harshly upon the auctioneer. He must either make himself liable to a penalty, or forego the sale of the goods, or pay the amount of the licence, which it was impossible that he could charge again upon his employer.

Are the regulations with respect to auctioneers strictly enforced in the country, as to the attendance of officers?—The officers never attend: the auctioneer delivers a notice every time he holds a sale, and delivers in a catalogue before the sale commences; and after the sale, within about two months, he settles the sale and pays the duty; but the laws are very difficult of enforcement; and if any fraud is practised by an auctioneer, it is generally discovered by accident, and not by the attendance of the officers, because their other duties will not allow them to attend; and if they do attend, the auctioneer soon gets aware of it, and of course their attendance is rendered useless. I think it would be a great improvement if the licence could be so framed as to meet all the points, so that he might take out a licence that would enable him to sell any thing; and that having once given security, he should not be called upon annually to get a new bond. I have heard that complained of, not so much on account of what they have to pay, but that it puts them under the disagreeable necessity of getting their friends to attend every year, and to sign the bond, which many persons object to do; and I cannot conceive why that should be repeated, when once ample security has been given.

In your opinion, would it be sufficient to see that the sureties of the bond were sufficient and solvent?—Certainly; and the auctioneer would feel it a great relief.

Joseph Sayell.

Appendix No. 22.

14th August, 1834.

John Wood, Esq., Chairman of the Board of Stamps and Taxes, called in and examined.

No. 22.
John Wood, Esq.
14th August, 1834.

It has been suggested to the Commissioners that the duties on auctions would naturally fall under the department over which you preside, in preference to the department of the Excise, inasmuch as they appear to be more in the nature of direct duties than of Excise duties, which are charged upon articles of manufacture?—Since I received a request to attend the Commissioners I have read the Acts under which the auction duty is imposed and collected; and it appears to me, that the functions which are to be performed in the col-

Examinations.

No. 22:
John Wood, Esq.
14th August, 1834.

lection of this branch of the revenue are rather ministerial than judicial; that they consist first in granting licences to persons wishing to become auctioneers; secondly, in taking security from them, that they will account for the duties to which they become liable; thirdly, in receiving from auctioneers catalogues of the goods which they intend to sell, with the notice of the time and the place of sale, and receiving from them after the sale an account of the goods sold under such notice, with a return-catalogue of the sale; in swearing the auctioneers to the truth of their account at certain periods, and receiving the amount of duty which is due from them; and, lastly, the remitting the duty, with the accounts of the auctioneers, to the proper department in London.

Such being the duties of the officers, do you consider that those duties could be performed by the persons under your control?—I think they might, and with very great ease, be collected by the distributors and sub-distributors of stamps. We have in England, Scotland, and Ireland distributors of stamps in almost every county; and those distributors have sub-distributors in all the chief towns. I believe we have altogether in England 60 distributors of stamps and 691 sub-distributors; in Scotland 23 distributors and 127 sub-distributors; and in Ireland 34 distributors and 207 sub-distributors. Although this number will be subject to some reduction on the contemplated consolidation of districts, yet a sufficient number will always be left for the purpose of collecting the stamp revenue, and also for the collection of the auction duties. We have altogether 117 distributors in the United Kingdom, and 1,025 sub-distributors. I may also add that the distributors give large securities and the sub-distributors are also under bond, and therefore they would all be accountable for the revenue; and our arrangements with respect to remittances are such that the revenue would soon find its way from them into the Exchequer.

Do you consider those officers competent to discharge the duties in question?—Perfectly competent. It appears to me that their office is chiefly ministerial; but that some degree of vigilance would be requisite.

The Commissioners have been told that frauds have been committed by the duty being retained upon many articles which are sold, but which are returned to the office as not sold—what do you think is the best way of checking that?—I should think the best way of checking that is for the sub-distributors or the surveyors of taxes either to attend the sale themselves, or to send some persons to attend it. We have constant correspondence with them, directing them to institute inquiries as to frauds supposed to be practised by stage-coach proprietors, licensed hawkers, and other persons.

With respect to advertisements in the country, who superintends the accuracy of the return you receive?—Every proprietor of a country newspaper is bound to deposit with the distributor of the district a signed copy of his newspaper (under the law of libel); in addition to which our distributors purchase another copy for the purpose of assessing the advertisements; and, having checked the advertisements with the papers, they transmit them to London with an account, which account sent up by them is again checked by us, and the papers remain in London.

Therefore the duties connected with the collection of the auction duty would not be new to your officers, and they might be exercised without any difficulty?—They might be exercised without any difficulty and without any great consumption of time.

Would there be any material increased expense in consequence?—It is possible that some of the sub-distributors, who are not overpaid at present, might require some additional remuneration; but that would not be a matter of difficult arrangement: it would probably be some small per-centage upon the amount of money remitted by them, and they might have some interest in the penalties recovered. But, in addition to the distributors and sub-distributors, we have also a number of inspectors, who make circuits round the country at uncertain periods, so that the parties to be visited have no notice of their coming. They take the stock of every distributor and sub-distributor. The stock is generally taken once in twelve months, and we have a report from these inspectors of the state of the stock of the distributors and sub-distributors, with any remarks that occur to them. Some of these inspectors are also engaged in the detection of frauds by the proprietors of stage-coaches and other persons, and they would probably be found useful, inasmuch as their superintendence might also be directed to the auction duties; and I do not see that it would interfere with the other duties they have to perform. If it kept them a little longer upon their route there would be a sufficient object to compensate it.

What class of officers are the inspectors?—We have inspectors of various classes, viz., six of the first class, at a salary of 150*l.* a year, and travelling allowances; six of the second class, at a salary of 120*l.* a year, and travelling allowances; four of the third class, at a salary of 100*l.*; and four others at a salary of 80*l.* The two latter classes are chiefly employed in and about London.

Are there any persons to whom you now grant licences?—We grant licences to a great variety of persons; among the rest, to bankers, attorneys, to pawnbrokers, to dealers in plate, to hawkers and pedlars, appraisers, and vendors of patent medicines, and to hackney and stage-coachmen.

Have you consulted any other member of the department upon this question now under consideration?—Since my communication with one of the Commissioners I have mentioned the subject to the Board, and also to our secretary and solicitor; and I believe there exists no difference of opinion, that the duties might be collected by our department without any inconvenience.

JOHN WOOD, Esq.

Appendix No. 23.

14th August, 1834.

Mr. *Benjamin Wheatley* called in and examined.

Examinations. No. 23. Mr. Benjamin Wheatley. 14th August, 1834.

You are an auctioneer in considerable business?—Yes.

Principally in books and miscellaneous property?—Yes.

Have you any suggestions to make as to the present mode of collecting the auction duty?—At present they allow us twenty-eight days for the payment of the duty, and if it is not paid at that time there is a per-centage to be paid, and I believe they can make it double duty. Sometimes, in consequence of the distance, I have let it remain beyond the time. Suppose I had a sale of only two or three pounds to pay, I took two or three of them together, and then there are a few shillings more to pay.

Do you find any inconvenience in giving notice of forty-eight hours?—Sometimes it is difficult to get the catalogue printed in time.

Are they strict in that case?—No. In books we generally contrive to have the catalogue out four or five days before the time.

When you go to the Excise Office do you find any inconvenience in passing the accounts?—Not at all; it is all done in five minutes. I go to the clerk, and he calculates the amount; and I have sometimes done it myself.

It has been stated the revenue is liable to be defrauded constantly by the exemption of goods put up and bought in?—I should think it is liable to fraud in that respect. If a gentleman sends me property to be sold, he may come himself and buy in a few lots, and, in making the account out, the auctioneer may charge half the sale as bought in.

Do you find that the Excise ever attend to check the sales in some degree?—No; I never knew that they did. The only time that a man ever attended was to inform against me for selling plate without a licence. I was not aware that it was necessary.

What licence do you pay?—5*l*. for the licence, and 1*l*. 18*s*. for the bond-stamps as an auctioneer; and the plate licence is 5*l*. 15*s*., and wine licence 10*l*.

Is the regulation strictly adhered to requiring a person who is employed to buy in to be appointed in writing?—I believe it is.

Mr. Evans has stated that he considers it hard that, if a book is returned as imperfect, and put up again to sale, the proprietor is to pay the actual duty upon both the sales?—Yes; it was usual. At Sotheby's, when the book was returned imperfect, it was struck out of the account and deducted, and put in with the bought-in lots, and we did not know but that every thing was right till Mr. Evans was informed against for it. At present we petition; and I got 4*l*. or 5*l*. back last year.

Did you do that by petition or by attending the Court?—I went to the Solicitor's office, and entered in a memorandum-book, sale so and so, such numbers were returned and sold for so and so; and then they told me that I must attend before the Commissioners, and bring my clerk; I did so, and they exempted me.

Have you ever considered the plan of putting a trifling duty upon every lot put up to auction?—Yes; to pay 2½ per cent. upon every thing; and I have made some inquiries of people that I have known that have sold a great deal of property, and they said immediately that they should like it much better than having a deduction for goods bought in. I think it would be better for the revenue, and that it would give more satisfaction to the public.

Do you think more property would be sold by auction?—I think so; because there is so little miscellaneous property bought in; and then there could be no management on the part of the auctioneer to defraud the revenue, because they would only have to look at the catalogue.

Do you consider that the Excise have a right to inspect your original sale-catalogue?—I consider so.

Do you consider it a hardship to be obliged to take out a separate licence for plate and for wine?—Yes; and for quack medicines. If I sold a box of pills without a licence, I might be informed against. When I sold a quantity of plate, I do not suppose my commission upon it was 1*l*.; but I was obliged to pay 8*l*. expenses of the information and the fine.

What do you think would be a reasonable licence to cover every thing?—I should say ten or fifteen pounds.

Do you pay extra for selling in the country?—I think that is not above 17*s*.

Do you take out a wine licence now?—Yes. I am going to take it out now as a wine merchant; because if I am selling for a respectable man in the city the permits must come from him; and I am told, that even if I take out this licence I cannot sell wine on the same premises as the furniture—that I must bring it to my own room. I think that, in many cases, when a gentleman dies, the wine is sold privately among the friends in order to avoid the trouble of obtaining the permits, by petitioning for the selling, which executors are generally averse to.

In the mock auctions that one sees in the Strand and other places, do you suppose that they take out a licence?—I understand that some of them do not.

Have they any catalogues?—They have no catalogues.

Do you think that sales have been falling off lately or increasing?—I think the last three years they have been falling off.

Benjamin Wheatley.

Appendix No. 24.

14th August, 1834.

Examinations.

No. 24.
Mr. John Strange Winstanley.
14th August, 1834.

Mr. *John Strange Winstanley* called in and examined.

Have you any thing to suggest upon the subject of the auction duties?—There is one point in which we find very great inconvenience as to ourselves, and I have heard it complained of generally in the trade, which is, that we are obliged to take out licences for various things—a town and country licence, a spirit and a wine licence, both for town and country, a plate licence, and a tea licence, and a sweet-wine licence, and other small licences for every little individual thing that may happen to be in a gentleman's house to be sold. Then there is another point also, which is, that all the individual partners in a house are obliged to have a separate licence, both for auctions and also for selling wines and spirits. That presses very heavily upon us, so much so, that in our house, though there is no obligation to do it, yet the Commissioners of Excise will not give us permission to sell without each individual partner, who officiates at the sale, having a wine and spirit licence; and, therefore, under those circumstances, we have taken out a licence only for one of the partners, and that partner has always sold, and that has been inconvenient to us in many cases.

Suppose he were ill or out of the way?—We should get some one else that had a wine and spirit licence to officiate. Then, besides the licence, there are the bonds.

What should you say was a fair amount to pay to cover all the licences that you are now compelled to take out?—That requires more consideration than I should be able to answer at once. Another subject of consideration might be how far that would apply to partners in a house or to individuals only: it would not be desirable to let too many into a partnership to avail themselves of one licence. It might be graduated in some way, that if there is one partner he should pay so much, and if there are two they should pay so much additional.

Is not your branch of business confined very much to estates?—It is a good deal in estates; but it is also a general branch.

It has been suggested that advantage would be obtained by abolishing the duty altogether on that branch?—I think it would be a bonus to the landed interest in a measure, because it is certainly a deduction out of their property.

Do you think that at present it materially impedes the sale of the estates?—Very much so indeed, and very particularly in the country. I have experienced it most seriously where I could not raise a competition on account of the duty—the duty was a complete obstacle to the sale.

Supposing the duty were repealed upon the branch of real property, do you think that the transfer would be so considerable in consequence as to prevent the revenue from losing very considerably, taking into consideration the increased revenue from stamp duties?—I am quite of opinion that there would be almost an equivalent in the amount of the stamp duties, from an increased transfer of property—that many persons would be disposed to offer for sale by auction. In fact the auction duty paralyzes the transfer of property very much in that way.

The auction duty was imposed in 1777, was not it?—I have got an auction bill of the date of 1774, which contains a duty of 1*d.* upon estates, and 2*d.* upon miscellaneous property. I am mistaken in stating this; the above-named duty was an additional imposition by 45 Geo. 3: the first duty was imposed by 17 Geo. 3.

Can you state whether the imposition of the duty checked sales?—It is impossible to say that; because the increased ratio of the value of property, and the circumstances of the times, were such as to induce a great deal of exchange at one particular period more than another. With reference to some years latterly, in the years 1824 and 1825, there were a larger number of sales than there have been since; and, again, there were large sales in 1810, 1812, and 1813. There is another point which would deserve consideration, and that is the sales which are allowed to take place free of auction duty in the Court of Chancery. Now that is rather a severe thing against us as a body; because it is known that many bills are filed in the Court of Chancery, where the property is large, for no other purpose than saving the auction duty, notwithstanding the great amount of the law expenses. A great deal of auction duty is lost by the manner in which the sales are conducted. If an estate is offered of 10,000*l.*, it is a common practice for it to be put up, and they will go on with the biddings; and then a price is named, far beyond the real value, by the person appointed to bid, and the property is bought in, and then, a short time afterwards, a sale is effected upon the biddings.

Is not that the case very much in London also?—No; not nearly so much. We have a certain amount fixed as a protecting price, and when it has passed that, it is a fair and open sale to any body: but instead of that, in the country, they let it go on, and, in fact, they make an auction of it; but they do not pay the auction duty upon it.

Is there any check upon an auctioneer who is inclined to defraud the revenue?—It is a very difficult thing. We once detected one of the mock auctioneers, and laid the circumstances before the Commissioners of Excise; but they did not pursue it, for it appeared that the sureties that they had got were men of straw. A friend of ours purchased goods to the amount of about 700*l.* himself at one of those sales, and they were of that description that he came to us to speak about them. He had been sadly defrauded in buying a quantity of showy things to furnish his house. He came to ask our advice about it. We ascertained from the Excise Office what amount of duty they had paid upon this sale, and found that

they had paid 35*s.* instead of 35*l.*, which they ought to have paid upon this one transaction, even if they had not sold another single thing.

Did you ever see any excisemen attending the sales to check the thing?—No: nor do I suppose they could do it at all in that way. There is no check but the honour and honesty of the parties themselves.

Do you know any instance in which a bondsman has been proceeded against?—There was a case in which my cousin was once directed to withhold the duty upon some extensive estates that he sold, which were sold under a commission of bankruptcy, but they were mortgaged. At that time the Commissioners used to make us pay the duty upon bankrupt property that was mortgaged. The parties resisted it, and they attempted to put the bonds in force. It was resisted through the courts up to the House of Lords, and there it was settled that mortgaged property is not subject to duty; and a great deal of money had been paid previously to the Government, in consequence of the order of the Commissioners.

Do you find any inconvenience in paying in money at the Excise Office?—None whatever.

Have you any thing to suggest in the way of alteration?—The principal thing is the consolidation of the licences.

Your impression is, that the present duty is a very great check upon the transfer of real property?—A very great check.

But not so much upon miscellaneous property?—No. Indeed I think if the duty upon miscellaneous property was much lower, except upon lots of a certain amount, it would not do, unless it were made a reason for charging the duty upon all the articles put up, whether they were sold or not. With respect to the licence duty, I think it would be desirable to keep it up to a certain amount, because, if not, parties would be let in that would defraud the revenue to a large amount in a very little time.

Is there any inconvenience found in delivering the catalogues forty-eight hours before the sale?—In some cases it is very inconvenient; but that applies more particularly to the room-sales, which we have very little to do with.

Do you think that any harm would arise from reducing the time?—I think not. If they have the notice at any time before the commencement of the sale, that seems to be enough.

J. S. WINSTANLEY.

SIR, *Paternoster Row, 16th August*, 1834.

In compliance with your note of yesterday I have perused the minutes of evidence, revised and corrected the same, and signed it; but as you did not state that any additions might be made, I have embodied some further observations, which I should desire to be considered as part of my evidence, and addressed them to the Commissioners of Inquiry, and which accompany this.

I remain your obedient humble servant,

T. C. Harrison, Esq.
5, *Whitehall Place.*

J. S. WINSTANLEY.

To the Honourable Commissioners of Excise Inquiry.

Having perused the minutes of my evidence taken before you on the 14th instant, I have made some trifling revisions therein, and signed it according to Mr. Harrison's note; but I would beg leave humbly to submit the following observations in addition, which have since occurred to me, arising out of the examination:—

Licences

Should be consolidated, and give power to sell every description of property or estate, whether exciseable or not, both privately and by auction, and to be taken out by all agents selling or buying estates, houses, mortgages, reversions, life interest, &c.

Amount of Licences.

Having considered the subject, I think the scale might be as follows, viz.—

For one partner . . . . . 15*l.* per annum,
„ two partners . . . . . 25*l.* „
And every succeeding partner . . . 5*l.* per annum additional.

This amount to cover the expense of the bonds, and to extend to all persons taking out the licence, whether in town or country; but any auctioneer, or other agent, possessing entered cellars, should then be compelled to take out the regular wine and spirit licences in addition.

Duties.

I consider the scale might be reduced with every prospect of advantage to the revenue:—

On estates, or other property, where any deeds are required for the transfer . to 4*d.* in the pound:

Or perhaps a graduated scale might be even preferable; thus:—

6*d.* in the pound on one person's property at each sale, where the total amount should not exceed . . . . . } 1,000*l.*
4*d.* in the pound on all above 1,000*l.* up to and including . . 10,000*l.*
3*d.* in the pound on all above 10,000*l.* up to and including . . 30,000*l.*
2*d.* in the pound on all above 30,000*l.*

And these duties to apply as well to all sales of estates, whether in the Court of Chancery, under bankruptcy, executions, distress, or any other circumstances whatever.

On goods and chattels might remain the same as now, viz.—

1*s.* in the pound, but including therein plate and jewels, which now only pay the 7*d.* duty; and any lot sold for upwards of 200*l.*, 6*d.* in the pound on all above that sum.

Timber for felling, and farming stock, to be liable to a duty of 6*d.* in the pound.

This to apply to all sales, whether made by order of the Court of Chancery, Exchequer, or any other court, under bankruptcy, execution, distress, or any mode whatever.

Examinations.

No. 24.
Mr. John Strange Winstanley.
14th August, 1834.

Notice-Catalogues.

London Auctioneers are now required to send them forty-eight hours previous to the sale, which is a great inconvenience to many persons; and if it happen to be a sale in the country, notice must be sent to the supervisor nearest to the place of sale. This might be materially relieved by all auctioneers sending their notice-catalogue, &c. to the Excise Office, or officer most contiguous to their own place of abode, and that it should be sufficient that it should be sent at any time prior to the sale commencing.

Return of Duties on Estates.

In the event of a purchase not being completed, it would be a great relief if the return of duty could be obtained upon a joint affidavit of the purchaser, vendor, and auctioneer, that the deposit had been returned, and that the purchase could not be completed; as in many instances relief is not now granted in cases of defective title, although the purchase has gone off, and the deposit been returned, merely from the circumstances of the vendor's solicitor not being able to satisfy the Commissioners of Excise that the title was *actually bad*, which must be acknowledged is a very great hardship upon the vendor.

I shall be happy to attend you further upon this inquiry, should it be thought requisite to have further explanation, and remain

Your obedient and very humble servant,

Paternoster Row,
16th August, 1834.

J. S. Winstanley.

Appendix No. 25.

14th August, 1834.

Mr. *Robert Harding Evans* called in and examined.

No. 25.
Mr. Robert Harding Evans.
14th August, 1834.

You are well acquainted with the Excise practice, as far as concerns your own business?—Yes.

Your business is almost exclusively confined to books and prints?—It is.

Have you any suggestions to make as to any alteration that you think desirable?—It strikes me that the mode of passing an account at the Excise is attended with very great loss of time to the public. In presenting an account to the Excise Office it goes through five stages: the first person to whom the account is presented draws out the amount of the sale and the amount of the duty; if any thing is bought in, either by the proprietor in person, or by a paper signed by him, he examines this paper, and then the auctioneer is sent into a room where he signs his name to the accuracy of that statement; he delivers in a marked catalogue summed up with the total amount, and then the Excise calculates the duty; then you are passed into another room, where a person sees you sign it, and certifies that you have so signed it; then you return into the room in the third stage, and a third person makes out a paper of the duty again for the hall.

Is that copied from the first calculation?—I never knew it differ; but it is supposed to be a new check: that person takes the account from you and delivers you a duplicate of the calculation with which you pass into the hall. The fourth stage is, that the Comptroller looks at this again, and, as it would appear, calculates the duty a third time; and the last stage is the person that receives the money; so that there are five stages in passing an undisputed account. To me it appears that if any part of this is a system of check, the check is inverted; the control ought to be after the receiver. In paying money into the Excise I always take a stamped receipt—I do not know any other auctioneer that does it; and in fact there is no control upon the receiver, because, if I went away after passing the fourth stage, there might be *prima facie* evidence against the receiver; but he might never have received it; and, on the contrary, if that person was to die I should have no evidence of my having paid.

You mean that the receiver does not, as a matter of course, give you a receipt for the payment?—He does not: I always ask for it; but it is not a matter of course. I always find the receipt-stamp myself.

Does that course of payment take any considerable time?—It depends upon whether there are several persons in the office or not. When the oaths were administered the first person used to see you sign it.

Would not your time be saved by having a calculation of the duty made before you come to pay the duty?—I do not think it would.

You pay the duty within a month of the sale?—Within a month of the first day of sale—you are obliged to pay the duty upon the 28th day of the sale, although the sale should last longer than a month, as it did in the case of the Duke of Roxburgh's sale. With respect to passing the accounts there is every facility given by the Excise in the present system; and I think that no public office can be better conducted. There is one thing I would wish to mention: if a proprietor comes into the room, and buys in his own person, the auctioneer can certify that he was the buyer, and his certificate is conclusive; but if he gives a commission and does not attend in person, he must sign a paper. Now, really, a great deal of unnecessary time is taken up; because, for instance, when several things are bought in, the person at the Excise has to look at the papers and see that every thing is authentic; and if the auctioneer was suffered to certify in case of things bought in by order, it would save a great deal of time; and if his credit is good upon the one point it is good upon the other.

Do you consider that the way in which the accounts are arranged at present affords a sufficiently secure check, or are they evaded?—I am satisfied that a great many persons get

Examinations.

No. 25.
Mr. Robert Harding Evans.
14th August, 1834.

an order, and one order covers the whole, though there may be a great many. I have never done it; and, on the contrary, when a person has neglected to do it, I have paid 6*l.* 10*s.* out of my own pocket; but I cannot conceive that it could be subject to more abuse by a declaration in the one case than in the other.

You are obliged to send in a printed catalogue forty-eight hours before the sale—is that productive of any inconvenience?—I think not: and I believe the Excise is extremely liberal; for if any accident happen they make allowance.

Do you suppose that in the case of mock auctions they give in catalogues?—I apprehend not. From curiosity I have gone twice or thrice into those places, and I have waited about twenty minutes to see the nature of the operation; and when new persons have come in the same things have been brought forward again.

Do you suppose that the Excise officers ever come in?—I never saw an Excise officer come into my own room, except a bookseller who happened to be an Excise officer, who came in in the way of his own business.

It has been suggested that, with respect to miscellaneous property, the present duty should be reduced, and that every thing put up to sale should be charged with a small duty—do you consider that that would injure generally sales by auction?—I am satisfied that it would be injurious if the duty were imposed upon all property, whether sold or not, even a low duty.

Generally speaking, is not your branch of property liable to very little buying in?—Very little indeed. There is one subject upon which the revenue derives a very trifling amount, but it makes more heart-burnings than any other subject under my consideration, which is this, that if a book proves imperfect, you are obliged to pay duty, unless you go before the Excise and have a regular form of trial. Now if I were to ask a nobleman, or even a bookseller, they would say it is such a loss of time that they would not think of doing it. To illustrate this I will mention two or three instances: in the case of Mr. Hibbert's sale, the 'Beauties of England and Wales' was sold for 69*l.* 6*s.*; proving imperfect, it was re-sold for 58*l.* 16*s.* Mr. Hibbert received only the proceeds upon 58*l.* 16*s.*; but he had to pay duty upon 128*l.* 2*s.* I will give another instance which occurred in the same sale: a book, entitled 'Massucio Novellino,' was sold originally for 10*l.*; but proving imperfect, it was re-sold for 2*l.* 15*s.*; and Mr. Hibbert had to pay duty upon 12*l.* 15*s.* Now it appears to me, that if the auctioneer, either by an oath or by a certificate, was allowed to certify the fact the Government would really lose but very little, and nothing but what would be a fair transaction. I only wish to add one circumstance more: it might be said this happened in a large concern—now it is often very embarrassing to me, when it happens in another way; for instance, the 'Gallerie de Florence' was sent to me to be sold—a single article put into the sale—it proved imperfect, and the vendor, though he sold nothing else, had to pay the duty. The fact is, that in such cases the loss falls upon the vendor, and it would be a very useful regulation, and really the loss to the Government would be a mere nothing, and only where it really ought to lose, and it would save the Excise the trouble of holding the court.

What licence do you pay?—I think my son pays 6*l.*, and I myself pay 6*l.* 19*s.*; because I take it out for the country in case I should want it.

Do you ever have occasion to apply to the Board of Excise?—I applied with respect to this imperfect book I have mentioned, and there, by bringing witnesses, I got redress; but it was with so much difficulty that I determined never to do it again.

R. H. Evans.

Appendix No. 26.

14th August, 1834.

Mr. *Alexander Rainy* called in and examined.

No. 26.
Mr. Alexander Rainy.
14th August, 1834.

You have been an auctioneer in general business for some years, and you are therefore acquainted with the Excise laws and regulations affecting your business as an auctioneer?—Yes.

Which of the branches is it you are chiefly engaged in?—Chiefly real property.

Have you any suggestion to make with reference to the Excise regulations and duties?—The material point I have to submit to the consideration of the Commissioners is the expediency of abandoning the present auction duty of 7*d.* in the pound on estates and other property transferred by deed or writing, and taking it in another mode, if the state of the revenue will not admit of relinquishing it altogether. It has always appeared to me to be an unequal, oppressive, and impolitic tax. Property may be sold by private contract (the stamp duty upon the conveyance being equal in both cases) without any duty attaching; whereas, if any distinction is to exist, it should be in favour of auctions, as, independently of this duty, the Government derive a duty from advertisements, and also upon paper, for the particulars of sale, and from which most transfers by private contract are free. And, again, a considerable portion of the vendors who resort to the public market have charges upon their estates, and may be compelled by circumstances to sell; and it seems unfair that they should be exposed to a tax of 7*d.* in the pound, whilst other vendors differently placed are exempt. In consequence of the heaviness of the tax (though the respectable auctioneers have been free from the charge of attempting to evade it) the Government cannot be secure in its collection;

Examinations.

No. 26.
Mr. Alexander Rainy.
14th August, 1834.

because, an estate may be put up with an understanding that it shall be bought in, and then the tax is not payable, although the estate may be sold immediately afterwards by private contract. What I have therefore to propose is, that the tax should be entirely abolished; and, if the amount of revenue at present received cannot be dispensed with, that there should be an additional *ad valorem* of 1 per cent. upon all transfers of real property conveyed by deed or written instrument, whether sold by auction or private contract; which the Government would be certain of realizing, because the conveyance would not be valid without a proper stamp: and I conceive that the proposed additional duty of 1 per cent., riding over the whole mass of property so transferred, would more than reimburse the Government from any loss they might sustain by giving up this portion of the auction duty; besides placing all vendors and purchasers of real property on an equal footing.

In point of fact, are not very few large estates sold by auction?—Many that are put up by auction are bought in: still the duty operates as a fetter upon the market; whereas every thing which can tend to give elasticity to it (and which would, I presume, result from removing the existing impediments, by bringing the vendors and purchasers fairly into the field) must benefit the revenue: at present there is a reason, on account of this high duty, why vendors and purchasers should not meet in the public market, and it is a great check to competition. I believe that the tax was originally levied under the impression that the vendor at public auction obtained an advantage by competition, and that, therefore, he ought to pay for it; but the tax deprives him of it, and prevents many purchasers from appearing at auctions, both vendors and purchasers endeavouring to avoid the payment. The liability to the auction duty appears in the front of the transaction; but in the case of a stamp on the conveyance the revenue is derived indirectly and also impartially.

What is the amount of the present auction duty upon an estate of 10,000*l.*?—The auction duty at present is 291*l.* 13*s.* 4*d.*

What is the tax upon the conveyance at present?—110*l.* Perhaps at no period could the remission or alteration in this tax be more called for than now, as there is every prospect that the transfer of property will be very considerable in the next few years, owing to the incumbrances and charges which were created during the period of agricultural prosperity and an extended currency and credit; and when the incumbrancers or mortgagees imagine the security to be doubtful, from the altered value a variety of circumstances have led to produce, they will press the owners for a settlement of the accounts; and many estates or portions of them will pass out of the hands of families who have possessed them for ages.

What do you propose with regard to other kinds of property?—As respects personal or chattel property, I cannot separate from it the object of suppressing fraudulent or mock auctions. Hitherto the duty has been 5 per cent. upon chattels and effects generally, except plate and jewels, which are liable to 7*d.* in the pound; and lots bought in have been allowed to pass free of duty—where however the property is genuine, there is only a small portion bought in. For the benefit of the public, both in their capacity of vendors or purchasers (and as they are perpetually changing position, all are equally interested), it would be desirable to put a stop to all mock or surreptitious auctions; and if the vendors of genuine property had only a duty of 2½ per cent. to pay upon all chattel property put up for sale, whether sold or not, the reduction of half the present duty would be a compensation: still I would admit that any special lots which the owner might not choose to sell, except at a certain price, should be put up at that price, and if there was a bidding, the duty should attach; otherwise, the lot might be withdrawn and should not be liable to duty. This would be one means of destroying mock auctions. Unfortunately, that which may be termed a mock auction, is not confined to such as are daily carried on in shops, to be observed in passing along the Strand, the Poultry, and other places; but the practice has been, and is, indulged in very extensively in many other quarters; and the public confidence has been most shamefully abused by gross deceptions and every species of trickery and quackery.

Would not your plan make it quite as easy or even more easy to evade the duty?—I think, on the contrary, that the operation of it would be that the Government would get the duty. Many persons who have genuine property for sale might prefer the risk of paying the duty on a few lots bought in, to declaring the upset price, especially if they had only 2½ per cent. duty to pay on lots sold instead of 5.

But in this case are you not, in some degree, imposing an additional tax, because at present when a man buys in he is not liable?—I think it could hardly be called an additional tax; but then the genuine vendor will get more than an equivalent by the reduction of the duty from 5 to 2½ per cent. upon what he sells.

Supposing that his buyings-in are greater than his sales?—That is never the case, except in mock auctions; and I am only suggesting what may appear beneficial for fair and honourable transactions, and with the desire to put an end to those which are otherwise. I will suppose that the amount of genuine chattel property brought to sale in one year by an auctioneer to be 50,000*l.*,—my belief is, that the average amount bought in would not exceed 10 per cent. or 5,000*l.*; 2½ per cent. payable upon 5,000*l.* is 125*l.*, and the amount the vendors would save by the difference of duty upon the remaining 45,000*l.* would be 1,125*l.*; but then, in proportion as the public confidence increased in the equitable nature of auctions, and the security afforded against imposition, the revenue would be improved by the number of them. In consequence of the difficulty of distinguishing between mock and genuine auctions, a jealousy exists in the public mind, which it is the interest of Government, and of those auctioneers who lay claim to respectability, to remove; for, whilst it remains, the real vendor has not that fair chance in the market which otherwise he would have, nor do the Government obtain so large a revenue. The duties are payable within twenty-eight days in London, and six weeks in the country; but I believe that many auc-

tioneers have been allowed to delay for a lengthened period paying the duties. This appears to me unfair to those who do pay the duties punctually, as well as to the Government (the money for the purpose being in the auctioneer's hands); and therefore I should recommend that if the duty is not paid within seven days after the month, and notice being given to the auctioneer, he should pay 10*l.* a day for the omission.

Can you offer any other suggestions for the improvement of the Excise regulation as to your profession?—Several of the respectable auctioneers have been very anxious, if any arrangement could be accomplished, by which the character of their professional pursuits might be relieved from the prejudice and disrepute which have been brought upon it: at the same time, it is not sought by them to establish any monopoly, or to exclude the respectable person of moderate business; on the contrary, whatever is the nature of the profession, the fair opportunity should be afforded to every man of proceeding to the highest branch of it; and, as a preliminary step to the attainment of this object, some improvement should be adopted with regard to the licences. At present a certain sum is paid for the licence to act as an auctioneer, another licence is required to sell plate, a third for wines, and other distinct licences for different commodities: but I think it would be better to consolidate them; and I propose that each auctioneer who shall be entitled to sell estates, and all kinds of property, shall pay 50*l.* per annum for his licence, and that the amount of the securities should be increased; but that any auctioneer intending to confine his business to chattel property should pay for such licence 25*l.* per annum; that, instead of the licence being taken out on the 5th of July, it should be granted on the 1st of January in each year; that every auctioneer (not having been before licensed) should give three months' previous notice of his intention to take out the licence, with his address, and the names and address of his sureties, which should be written at full length in a book at the Excise office, and open to the inspection of the auctioneers; and any auctioneer should be at liberty, on any subsequent 1st of January, by giving three months' previous notice, to take out the larger licence; but it should be in the power of the Board of Excise to refuse a licence to any person, upon its being shewn to their satisfaction that the application for a licence comes from a disreputable person. By this plan an additional security would be given to the public, and also to the Government, against fraud or imposition.

Were you regularly articled to the profession?—I was; and there are many other auctioneers who have served a regular articled clerkship; but the greater portion are interlopers, who, having failed in their original calling, designate themselves estate-agents and auctioneers; they open shops, and placard their windows with announcements of property (the particulars being obtained under false pretences), and represent to applicants that they are authorized to act for owners whom they never saw, or who probably never heard their names; others seek to establish themselves by offering a share of their commission to solicitors and members of other professions, which is styled 'the reciprocity system.'

What is your opinion as to the notices?—At present notices are given within a certain period. Mr. Forrest, of the late firm of Messrs. Skinner, Dyke, and Forrest, recommended, and I concurred with him, that, in exchange for the notice-particulars or catalogue, the Excise should grant a certificate for holding the particular day or days' auction, and that the auctioneer should pay 1*l.* for every day's auction he may hold. This regulation would shut up the mock-auction shops, and ought not to be objected to by any respectable auctioneer. The real name and address of the auctioneer should be printed upon the particular or catalogue; and no sale should be held by a written particular or catalogue.

Are not the auctioneers bound either to present a printed or written catalogue at the Excise office?—Yes.

With respect to the mock auctions in the Strand, the Poultry, &c. do you suppose these people give a catalogue?—No.

Do you suppose that they take out a licence?—I suppose not.

Do you ever see an Excise officer watching or attending at those auctions?—I have not observed any Excise officer.

At present the Excise depend upon your return of the property sold?—We used to make oath; now it is a declaration, and if there is any informality in the declaration we are liable to a penalty.

Has the Excise officer access to your sale-book, or particulars of sale?—Not at present: a copy of the particular or catalogue is made, and we pass our account every month.

Do you consider that the duty itself is a very great check upon the transfer of property by auction?—Certainly, upon estates it is a very serious check; the duty at present on a sum of 100,000*l.* being 2,916*l.* 13*s.* 4*d.* Mr. Goulburn's Bill went to take a graduated scale, decreasing as the amount of the sale increased; but that the duty should attach whether the estate was sold or not.

Was it opposed?—There was a meeting convened of the auctioneers; and a deputation waited upon him, who represented the impracticability of carrying such a measure into operation as regarded estates, as no one would offer an estate at auction with such a liability, and the Bill was abandoned.

Do you pay the money yourself to the collector?—I do.

Is that done with ease and facility to yourself?—Yes: I think it is very well regulated.

What is the course of proceeding?—First, the particulars or catalogues are delivered to a clerk in the auction office at the Excise office, who calculates the duty; then the auctioneer makes a declaration as to the correctness of the account; a pay-paper is prepared by the Excise clerk, which is taken by the auctioneer to the comptroller in the hall, who enters the amount stated in his book, signs the pay-paper, and hands it over to the receiver, to whom the money is paid; and he enters a statement in his book, and signs a stamp-receipt, if required.

Examinations.

No. 26.
Mr. Alexander Rainy.
14th August, 1834.

In order to do that, how often must you go to the Excise office?—Every month.

Do you think it would be desirable to pay more frequently?—I think once a month is often enough; and, if the sale is one of importance, it takes sometimes nearly a month before the accounts can be wound up; but I think that if the duty is not paid within seven days after the month, and notice being given from the Excise, the party should be charged, as I before said, for his neglect.

Are you aware of the great number of exemptions to the duty?—Yes; and I think many of them ought not to be allowed, and for this reason, that although the property for sale may not be a bankrupt's, or under execution, the party selling may be equally under distressed circumstances, but now he is made to pay the duty; whereas property which is sold under execution, bankruptcy, the Court of Chancery, Exchequer, &c. is free, and I never could discover any justice in the distinction. It is a question how far it may be reasonable to charge an auction duty upon produce sold for the first time on account of the importer, and liable to other duties.

Do you suppose that there are many frauds in that branch of the business by things being sold a second time under the pretence of being the first?—My impression is, that the brokers conducting that branch of the business are so respectable that it is not likely to happen, and I sincerely wish that other departments were as free from unprincipled interlopers, adventurers, and disreputable practices; but I fear that no effectual remedy can be applied without the aid of the Legislature, by similar enactments to those which exist as to other professions of confidence, and where the party is not considered qualified to act without having served a regular articled clerkship.

ALEXANDER RAINY.

APPENDIX No. 27.

23d September, 1834.

No. 27.
Deputation of Auctioneers, London.
23d September, 1834.

Mr. *Samuel Driver*, Mr. *G. E. Shuttleworth*, Mr. *George Robins*, Mr. *J. S. Winstanley*, Mr. *R. W. Herring*, Mr. *Edward Bullock*, and Mr. *Samuel Oxenham*, a Deputation of Auctioneers, called in and examined.

The Commissioners understand that this deputation represent a meeting which was held at the Piazza, at Covent Garden, on Friday the 29th of August?—They do.

Will you have the goodness to state the result of that meeting?—*Mr. Oxenham.* It seemed to be the opinion of the meeting generally that the consolidating of the licences would be of great service to the profession generally, by having one general licence for all descriptions of sales; that the auctioneer should pay a certain sum, and then be at liberty to sell every thing that has paid the duty.

Have you considered the amount of the duty?—We take it in this way, that the auctioneer's licence at present amounts to 31*l.* 18*s.*, including plate, wine, spirits, and so on; but then we are not able to sell beer without a beer licence, and tea without a tea licence, and so on.

Did your view go to the consolidation of the country and the town?—We thought at one time that the London should pay a certain sum of money, and the country not so much; but after some discussion we came to the opinion that it should be a general thing.

You do not think that 15*l.* a year would be too much?—*Mr. Winstanley.* 15*l.* a year would be exactly the proper amount in my view.

Mr. Robins. I think that 10*l.* would be better than 15*l.*

Do you think the licences might be divided into two or three different classes, one for the superior auctioneers, and the other for the inferior ones, according to the extent of their business?—People do not like to be called an inferior class; but I think there might be a distinction between the country and the London, and all that have offices in London might be considered London auctioneers; but I think that the country auctioneers ought not to pay more than half as much as the London—I think if it was ten guineas for the London auctioneers and five for the country auctioneers, that would be about the proper mark.

Mr. Winstanley. I think 15*l.* and 10*l.* would be better. There is another point I would take the liberty of suggesting; and that is, that the London line ought to be very much extended. The present Excise laws make the London district extend only three miles from the Excise office in Broad Street, and then it becomes country; but you must extend the radius very much beyond that in order to bring in all that ought to be brought in within the London licence, for there are many auctioneers in the country that have got offices in London.

Mr. Robins. But all these I imagine would be considered London auctioneers.

Mr. Oxenham. I think perhaps the 10*l.* would be sufficient for both, because many of the country auctioneers take out different licences in order to sell different kinds of property; and therefore it would be a great saving to them; I do not think, however, it would be any hardship if it was made ten or fifteen pounds for all. And the country auctioneers would gain the additional advantage of being able to sell in London if they wished, which they cannot do at present; but I think it would not do to let the country auctioneers creep into the London business upon a low footing. It was suggested at the meeting that when there are two or three partners in a firm it would be rather hard to require all the partners to take ou a licence, and whether something of a graduated scale might not be arranged.

How is that arranged with respect to bankers?—*Mr. Winstanley.* In the case of bankers the licence is taken out for the house, and so it is with wine merchants.

Supposing the person who takes out the licence is unwell?—*Mr. Oxenham.* Then there is no one can sell. In fact, the other evening Mr. Jones was unable to sell in consequence of being seized with the cholera, and his clerk finished the sale; and the consequence has been that an information has been laid, which is likely to bring him into a good deal of trouble.

Mr. Robins. I think all the purposes of the Government would be answered by allowing each firm to take out one licence; for example, in my office I have no partner; but I have a cousin of mine who is obliged to sell constantly—he is a clerk of mine, and I do not think I ought to pay 15*l.* a year for his selling for me.

Supposing the licence were put at 10*l.*, including every thing, and that each partner intending to sell was required to take out a licence, that would only be 20*l.* for the two partners.

Mr. Robins. I think nobody could complain of that.

Mr. Herring. I think that would be generally approved of. (*All the gentlemen of the Deputation stated that they should approve of that proposition.*)

Mr. Oxenham. Then we went into the question of the duty, and the suggestion was mentioned of taking the duty off the first class—the estates; but the meeting were of opinion that it would be very hard to take the duty off the first class property, leaving it upon the other property, and the following resolution was passed by the meeting: 'That it is the opinion 'of this meeting that the present heavy duty acts as a drawback upon the tranfer of property 'generally (and that if the duty cannot be wholly removed), that it is very desirable that a 'great reduction in each class should be made, such as upon estates, to a duty of 1 per cent., 'and upon personals to a duty of 2 per cent., upon all sales; and that it should be charge-'able on all descriptions of property, without any exception whatever; and that plate and 'jewels which now pay the No. 1 duty should be subject to the No. 2 duty.' I have given this a great deal of consideration, and I think that the revenue would gain more by this than it does at present.

Would you approve of the abolition of the duty on estates?—*Mr. Robins.* Certainly; that would be my opinion; and I am sure there would be a great many estates sold; every body will tell you that you may go now nineteen times out of twenty and not get a bidding. I do not mean to deny but there is a great indisposition to sell property; but it is exceedingly increased by the auction duty. I was in Wales lately selling two large properties, in two distinct parts of Wales, and I had a congregation so large that I was obliged to go to the town-hall. In one case I sold hardly any thing at all the first day; but the second day I sold the whole of it, as they knew there would be no duty. Then I went across to Ruthven, and only two bidders attended, and I sold only 2,000*l.* on the first day, and I sold 80,000*l.* the next day, when they knew that there would be no duty charged. I recollect the time when people were so anxious to buy land that they would not take this chance; but now that is not the case, they are quite willing to run the chance rather than pay the duty.

Then you consider that at present the duty materially interferes with effecting sales?—I am sure it has tended very much to prevent the selling of property.

Mr. Bullock. There is no doubt that the duty interferes very materially, because now it is near 3 per cent., but if it were made 1 per cent. it would not have any such effect—I think that would be so small that it would be scarcely noticed.

Mr. Robins. I should say that it would be much better to have none. I think it should be 2½ per cent. upon all chattel property, and nothing upon estates.

Mr. Oxenham. There can be no question that the other would be a very great relief; it could not be expected that the duty should be entirely taken off class 1, and laid entirely upon the other property.

Mr. Robins. I think if the duty were taken off the estates entirely there would be a double amount raised upon the stamps.

Mr. Oxenham. We consider that it would make landed auctioneers much more respectable if they were to pay a duty of 1 per cent.; and I believe that 1 per cent. would bring in more to the revenue than the present rate.

Supposing you were to begin with this reduction, making it 1 per cent. upon estates, and 2½ per cent. upon chattel property?—*Mr. Bullock.* I think that would be a very great improvement.

Mr. Robins. I am quite sure, however, that the 1 per cent. would be thought of a good deal.

Is there much evasion of duty upon the first class of property?—*Mr. Bullock.* There is a great deal of evasion by collusion between the parties.

Mr. Winstanley. There is one point I think which has not been fully considered: there are certain exemptions which we feel to be rather a grievance—I refer to the exemption of sales in the Courts of Chancery; for example, bankrupt's property is sold exempt from duty. Now the only effect of that is to put a small per-centage in addition into the creditor's pocket, which is hardly felt at all when it comes to be divided among so many.

Mr. Bullock. And so again, with respect to farming stock, a horse dealer in London has only to move his horses to Edgware and he may sell them free of duty. I beg leave to observe that if the duty is reduced one half, I think there will be a great decrease; because I think there will be very little increase in the chattel property.

Is there any other point you wish to mention?—*Mr. Oxenham.* With respect to the renewal of our licences we think that, instead of renewing our licences every year, and our bondsmen going down to sign, we might be required, under a penalty, to put in a fresh name upon the decease of the bondsman. It is an unpleasant thing to be required to bring up our bondsmen every year; and it is very often very inconvenient, because perhaps one of them will be out of town. Now I should propose that if we put in two names they should be allowed to remain our securities as long as they pleased.

Examinations.

No. 27.
Deputation of Auctioneers, London.
3d September, 1834.

Mr. Driver. In the Office of Woods and Forests they send a letter, annually, asking the nature of our securities, and requiring to know whether they are dead or removed; and we just send a reply stating that they are living, and that they remain our sureties.

Is there any thing else you wish to mention?—*Mr. Oxenham.* I am not aware of anything else.

Is there any inconvenience felt with regard to the notice you are obliged to give of sales?—*Mr. Robins.* There is a great inconvenience in that respect. When I was in Wales the Excise officer would not take the notice, because he said it ought to have been there three days; now I cannot see of what consequence it possibly can be—it is quite enough if they get it twenty-four hours before the time.

In point of fact, in London that length of previous notice is not required?—Not at all.

Mr. Oxenham. There is another inconvenience I wish to mention: the London auctioneer is obliged to give notice to the supervisor of Excise within the district; and it is frequently difficult in the country to find out who the person is, and where he lives. I think it would be quite sufficient if the London auctioneer were required to give notice to the chief office in London.

Mr. Shuttleworth. With respect to the licences it should be borne in mind that there is a large body of men not represented here, and that is the commercial brokers.

Supposing you were employed by a party could you sell the sort of goods which the city brokers sell?—*Mr. Robins.* Certainly; but the people would not come to us because we are not conversant with it.

Mr. Winstanley. There is one other point which I think deserves to be mentioned, and that is, that though the licences consolidated would give us permission to sell by auction all and every sort and description of property, yet we are so circumstanced in selling wines that samples are required, and that we sell those samples by private sale; and we have a difficulty about that, though it is always our practice to introduce those samples into the catalogue, and they are made chargeable with the duty in the same way. My brother got into a difficulty about it in selling some rums in the country; an exciseman came and said he should seize every portion of it.

Mr. Oxenham. I should think that the half-per-cent. duty upon foreign produce had better be repealed; and that would be a great boon to the produce brokers; and I do not think there could be any objection to it.

Mr. Bullock. The feeling of the auctioneers at our meeting was, that all produce should pay the same amount.

Can you state the names of the gentlemen that were present at the meeting to which you have referred?—Yes: Mr. Driver in the chair, and present, Messrs. Winstanley, Foster, Stanley, Cafe, Tattersall, Blake, Cockerell, Newton, Wheatley, Tattersall, Debenham, Storr, Lahee, Cooke, Crook, Bullock, Rushworth, Woollain, Carpenter, Graves, Jarvis, Rushworth, Bradbury, Ellis, Phillip, Eversfield, Cottle, Toplis, Herring, Ellis, jun., Snow, Braithwaite, Town, Finnis, Whittle, and Oxenham.

Samuel Driver.	Robert W. Herring.
G. S. Shuttleworth.	E. Bullock.
George Robins.	Samuel Oxenham.
J. S. Winstanley.	

Minutes of Evidence taken before the Commissioners of Excise Inquiry at Edinburgh.

Sir HENRY PARNELL, Bart., in the Chair.

Appendix No. 28.

7th November, 1833.

No. 28.
mes Cornwall, Esq.
h November, 1833.

James Cornwall, Esq., Collector of Excise, Edinburgh, called in and examined.

Is there much duty on auctions?—Yes, very considerable.

How do you consider that duty collected?—I think not very well. It appears to me that the law requires great amendment: all exemptions should be done away in my opinion, and the duty reduced to whatever may be considered necessary.

To what exemptions do you allude?—Buying-in, decrees from different courts which exempt from duty the sale of sequestrated estates, landlords' hypothec for rent, farm stock, and every other exemption.

Do you propose to have one rate of duty?—Yes, I think there should be one rate of duty only.

Are the regulations sufficient for controlling the conduct of the auctioneers so as to secure the duty?—They deliver a declaration when they make their return, and if that declaration is discovered to be untrue, they are subject to a penalty; but it is a difficult matter to ascertain their transactions.

At present the revenue depends entirely on the declaration of the auctioneer?—Yes, in a very great measure.

Examinations.

No. 28.
James Cornwall, Esq.
7th November, 1833.

Do any officers attend auctions or watch their conduct?—They do occasionally attend the sales.

Can you suggest any means by which the conduct of the auctioneers might be more strictly controlled?—I scarcely think that possible so long as so many exemptions exist.

If they were all done away it would be much more easy?—Much more easy: and another thing I would propose, that all sales should be made by licensed auctioneers; the sale of growing wood and crops may be conducted by any person without having a licence, and they are not required to make any return of it; in such cases they might sell articles which ought to pay duty.

Is not the duty defeated very much by private agreements between the auctioneers and persons in the room before the sale takes place?—That may be; and it is just one of those exemptions from the payment of duty to which I allude. No doubt, fraud very frequently takes place in that sort of way.

JAMES CORNWALL.

APPENDIX No. 29.

No. 29.
James Cornwall, Esq.

James Cornwall, Esq., Collector of Excise, Edinburgh, again called in and examined.

The Commissioners have seen several auctioneers who complain of a good many hardships, particularly the necessity of delivering catalogues, which they state to be of no use?—The catalogue is a very necessary check. When an officer attends a sale he takes down the price of a particular lot of goods sold, and thus has it in his power to check the return made by the auctioneer; but, without getting a catalogue specifying the particular articles sold, we should lose a material check.

Have you ever considered whether one rate of duty might be put on auctions?—I am decidedly of opinion there should only be one rate of duty on every article sold, and no exemptions—it would of course require to be a very low rate.

Do you consider the auction duty well collected?—I do not think it is well secured.

Is it the practice for an officer frequently to attend to check the sales?—They do as often as their other business will permit them.

You do not consider that a sufficient security?—I do not.

There is no check on the auctioneer's return but the officer attending the auction with the catalogue?—That is the only check upon it, and his own declaration.

JAMES CORNWALL.

APPENDIX No. 30.

15th November, 1833.

No. 30.
Mr. Thomas Dumbreck
15th November, 1833

Mr. *Thomas Dumbreck*, Collector of Excise, Perth, called in and examined.

Have you any auctions in your collection?—Yes.

Do you think they are well collected?—No; I think they are the most defective, there are so many exemptions. There is no law we have which requires more revision than the auction law.

The auctioneers complain of the obligation to send in catalogues?—In taking down all the different lots, it is no doubt difficult to comply with the law, as they have to give notice that the sale is to begin on such a day, and to send a catalogue to the officer of all the lots and parcels intended to be sold, and which is no doubt attended with inconvenience.

They state that they do not consider it attended with any benefit to the revenue?—It is intended as a check to prevent their selling articles without payment of duty. By the present law an auctioneer is subject to a penalty if he sells any article not contained in the catalogue.

Would it not be easy, under the present law, to include some articles not included in the catalogue—who can detect it?—The officer has the catalogue in his possession, and he may attend the sale and see that there is nothing else sold.

Does the officer frequently attend the sale?—Yes. When I was in Glasgow it was done occasionally.

Upon the whole the collection of that duty is not very accurate?—No; there is great room for evasion. With respect to catalogues there may be great inconvenience; but which is necessary for the security of the revenue, there being so many articles exempt from duty, such as farm stock, &c.

THOMAS DUMBRECK.

Appendix No. 31.

15th November, 1833.

Examinations.

No. 31.
Mr. William Blakey.
15th November, 1833.

Mr. *William Blakey*, Collector of Excise, Montrose, called in and examined.

Have you any auctioneers in your district?—Several.

How do you think that duty is collected?—I have made several detections since I came here of their not making proper returns; in fact, of their not giving notice, selling without a notice, and making no return whatever.

In these cases had they charged the duty to the purchaser or seller of the goods?—Yes. I have one case now in the Exchequer; it was brought to light by the proprietor of the estate that was sold applying to the Board for a repayment of duty—it had never been accounted for by the auctioneer at all—he had never given notice of the sale—it was at Arbroath; and I had another instance, in Dundee, which was discovered in exactly the same manner.

Do the officers keep a constant look out?—Yes; they are directed to keep a constant watch over them, and attend the sales, which they frequently do.

Do they take notice of the advertisements of auctions?—They are directed to do so.

Do they constantly attend the sales?—Not constantly; but as often as their business will permit: there have been several auctioneers detected here.

Have they been punished?—Yes: some of them very severely. One auctioneer paid 100*l.* a little while ago. I detected him myself in Blairgowrie district.

How far does the collector interfere in seeing that the laws are strictly and properly administered—do you feel it your duty to take care that there is regularity in the administration of all the Excise laws?—Yes: I feel it my duty, and I do so. I spare no pains in looking after the business.

Besides the mere duty of collecting and receiving the money, you have the general duty to perform of seeing that the laws are properly administered?—Yes, and of examining the books.

William Blakey.

Appendix No. 32.

12th November, 1833.

No. 32.
Deputation of Auctioneers, Edinburgh.
12th November, 1833.

A Deputation, consisting of the following gentlemen—Mr. *John R. Forrest*, Mr. *George Anderson*, 142, High Street, Mr. *David Robertson*, Mr. *David Walker*, and Mr. *John Saunders*, Auctioneers in Edinburgh, called in and examined.

The Commissioners will be glad to hear any thing you have to communicate on the subject of the auction duties: the first subject mentioned in your memorial relates to notices of sales and catalogues to be given to the officers—what have you to say upon that point?—*Mr. Forrest.* We are, particularly in the month of May, or the month of November, which are the two terms when sales are very frequent in town, asked the night before, 'Can you 'take a sale for me to-morrow?' 'No, we cannot; because the Excise require three days' 'notice.' They say, 'What can we do?' then they go away to the Cowgate, and sell it to people who buy old furniture privately; in that way the Government loses the duty which it would otherwise receive.

Mr. Saunders. And we lose our commissions as auctioneers.

You would propose that instead of three days' notice there should be one day's notice?—Yes.

Do you feel any inconvenience in respect of catalogues?—*Mr. Forrest.* We are put to great inconvenience in catalogues: there are few people who could take a catalogue so quickly as we are required to deliver it in.

Mr. Walker. The Act says that that must be delivered in two days before the sale, but the officer requires it three; and we find it impossible to sell by catalogue. We make out catalogues to give to ladies or gentlemen, to shew what is in the house; but we find it a mere expense to our employer to make catalogues, for we cannot begin at lot No. 1, and so on, but must sell lot 50 if it is called for; we may lose an opportunity of selling when the lot is wanted.

Mr. Saunders. We think that the revenue would be equally protected if we were to give notice that we were going to sell the wholesale furniture in such a place on such a day: instead of that we have to particularize every article in the house; but which in fact is no protection to the revenue.

What use do the officers make of the catalogue?—They make none at all that I know of; they cannot compare the catalogue with the return of sales.

Do they attend the sales?—Never to our knowledge.

Mr. Walker. There are perhaps fifty or sixty sales in the month of May in one day.

Mr. Saunders. If they were to try they could not compare the catalogue with the account-sales.

So that the regulation about catalogues is altogether useless in your opinion?—In my

humble opinion it is; it is no check upon the auctioneer nor protection to the revenue, which it was intended to be, but a great trouble and expense.

Mr. Forrest. If I am to have a sale twenty miles in the country, there are not any of my people I can send to make a catalogue; I must go myself, and must lose a day or two in making a catalogue to give to the Excise officer, and must send a copy of it to the office of Excise in the district. Now, if I want to sell any thing contraband I need not insert it in the catalogue.

In what way do you shew to the Excise the amount of duty you are to be charged with?—*Mr. Walker.* Every article sold is specified.

Mr. Forrest. We are provided with a paper by the Excise, on which we must put down every separate lot as it is sold. We consider this a hardship; for if there were any thing contraband we could keep it out. We think that if we say that the amount of sale was such a sum, which was done since I was in the trade, it would save us an immense labour and trouble to say that nothing contraband has been sold: this itself must be a considerable expense to Government, for most of us use quires in the course of a round.

Mr. Anderson. We use more than a quire in each term.

The amount depends on your own return?—*Mr. Forrest.* Yes.

There is no survey made by the officer?—No.

Mr. Walker. I have seen an officer at an auction occasionally.

You have something to state on the subject of the auctioneer's licence?—*Mr. Walker.* We have often sales of wines; and the amount we should get for commission would not defray one-fourth of the licence.

What is the amount of the licence?—10*l.*; for that first 5*l.* 8*s.*, and then there is 10*l.* for wines—10*l.* for this and the other. If we had to sell the stock of a dealer we could be indemnified; but we submit that every person who takes out an auctioneer's licence should pay 10*l.* or 15*l.*, and include every thing.

Mr. Saunders. There are but two auctioneers in Edinburgh take out that licence.

Mr. Forrest.—I never take out one unless I see a prospect of requiring it; it is not once in ten years that my sales of wines would clear the amount of the tax. There are many gentlemen's houses where there is a dozen of port or a dozen of sherry—I cannot sell that: it must be given away or sold privately, and the same as to tea.

Mr. Anderson. We think that if there were one licence including every thing it would make the trade more respectable.

You propose to make the licence 10*l.* or 15*l.*?—*Mr. Saunders.* If we were to take out all the licences necessary it would be upwards of 30*l.*

Would not so large a licence duty be objected to by the country auctioneers?—*Mr. Walker.* I think not: there are not many auctioneers in the country towns.

Mr. Saunders. Farming stock, which is principally sold by country auctioneers, requires no licence.

You complain that you are not allowed any reduction on your duties for bad debts?—*Mr. Walker.* We are often at sales obliged to trust dealers, and get only 10*s.* in the pound; in the insurance offices they allow 5*s.* commission for the duties paid.

In what time are you obliged to pay the duties?—*Mr. Forrest.* We account at each sale to our employer; and we are obliged to pay the whole, though we cannot help giving credit to ladies and gentlemen, and to brokers also; and we frequently give credit to those persons for months and months, and at last lose both the price of the article and the duty; and we think, as the insurance offices run no risk, for they merely pay the duty they receive, that we should be allowed something to cover us in the loss of duty we never get from those persons who purchase.

Do you conceive yourselves acting in the shape of public contractors?—Yes. They never lose 1*s.* by auctioneers, for we pay the whole without any trouble to the Excise.

Have you any other point to mention?—*Mr. Forrest.* There is another hardship: as the law now stands, any auctioneer being taken ill during the time he is selling cannot employ a licensed auctioneer to assist him. I could not ask Mr. Anderson, 'Will you sell a few lots for me while I take some refreshment,' unless we specify the particular articles that he is to sell. We think if it is a licensed auctioneer who is to sell, as we should be liable for all risks, we should be at liberty to employ another licensed auctioneer.

Mr. Anderson. The same clerk takes notice of every lot sold; consequently no part of the revenue can be lost.

Mr. Forrest. We are obliged, having a sale in the country, to give notice at the Excise office here and to the officer; and we must send a catalogue to both places, and a return to both places. We think that by sending a return to the chief office here it would be sufficient. I live in Edinburgh; but if I have a sale in Musselburgh I must send it to Haddington.

Mr. Anderson. It might be very proper to give notice to the country officer; but, at the same time, to say that we will settle the duties in the chief office. It is the catalogue which is the great thing we complain of: that is a great deal of labour to us, and no protection to the Government.

At present there is a variety of duties charged?—*Mr. Saunders.* Yes.

There are a great many exemptions?—Yes, there are.

Suppose the rate of duty were fixed at one sum, and that a moderate one, and no exemptions, do you think there would be an increase of duty?—Yes, I think there would. There was an Act brought in in 1829—at that time 1 per cent. was proposed.

It was not passed?—No, it was not; and the reason Mr. Dawson, when he sent it down to us, assigned was, that there was a great opposition by the importers of goods from our

Examinations.

No. 32.
Deputation of Auctioneers, Edinburgh.
12th November, 1833.

own colonies, who pay nothing. There are several regulations in that Act that I should think of no avail to Government, and which would have been very troublesome to us; but I am satisfied that by 1 per cent. the Government would get more money than they do just now; and for one reason, that the merchants themselves, now the importers, can sell on no duty; but if merchants in the place buy from the importers and re-sell, they must pay 5 per cent. I am quite satisfied in my own mind, that if they were allowed to re-sell on 1 per cent. they would buy much more freely from the importers; knowing that, if necessary, they could get quit of those goods on paying 1 per cent.; the 5 per cent. is a complete prohibition to them, because it is a profit in itself. It is not from any wish that the revenue should be injured that we make this application; but we think it would add to the revenue and secure the Government.

Mr. Walker. There are about seventy auctioneers licensed in Edinburgh, and I do not think their clear profits in the year average 50*l.*—now all those licences take one half of that.

Mr. Anderson. With respect to the 1 per cent., it may do for goods imported; but it will never do for smaller goods.

You act as appraisers as well as auctioneers?—Yes.

Under the present system of the law you are more interested in promoting sales by appraisement than by auction?—*Mr. Walker.* There are very few sales by appraisement here; in case of death they must be by auction: our auction licence gives us a licence to appraise: there is no duty on appraisement.

Mr. Forrest. To give a case in point: were the owner of this house selling these premises and furniture to an incoming innkeeper, the two appraisers would give an inventory on a 20*s.* stamp: that is all which can be received, though the amount may be 10,000*l.*

Upon revision the memorialists beg to remark that Mr. Saunders' reference to an equalized duty applies only to imported goods; and that the auctioneers of Edinburgh find no difficulty in collecting the 5 per cent., nor do the public complain of the amount as a hardship.

JOHN R. FORREST, Adam's Square, Edinburgh.
GEORGE ANDERSON, 142, High Street.
D. ROBERTSON, 57, High Street.
JOHN SAUNDERS, 19, Constitution Street, Leith.
DAVID WALKER, 56, South Bridge.

APPENDIX No. 33.

14th November, 1833.

No. 33.
Mr. Peter Browne, sen.
14th November, 1833.

Mr. *Peter Brown,* senior, called in and examined.

You are an auctioneer at Aberdeen?—Yes. I am, I believe, the oldest auctioneer in Scotland: I have been forty years in the business.

The Commissioners will be happy to hear any suggestions you have to make on the subject of the auction laws?—I have prepared a few observations, which I will beg to deliver in.

(*The same was delivered in and read.—Vide Paper G.*)

Have you any thing further to suggest by way of improving the revenue derived from auctions?—I think the revenue could be nearly doubled, as far as respects the country districts, without any injury to the lieges. There are a number of exemptions, which I consider very injurious to the revenue. In the first place, all agricultural implements of every description are exempted from duty—corn, cattle, mines, quarries, woods, copses, and particularly the black cattle, of which large numbers are transferred annually here, under circumstances I shall mention—that I think is a fair subject of taxation. Cattle are speculated in by cattle-dealers and farmers, and brought from the Highlands and islands, and fed up here for the summer, or a shorter or longer time. A sale is advertised of those cattle, and gentlemen-farmers, proprietors, and others, are collected from all parts of the country, and they are filled with a good dinner, and get plenty of whiskey-punch, and the cattle are sold at 10 or 20 per cent. above the ordinary prices of cattle. I think if any thing would bear a tax to Government that would. It strikes me that the roups which are always done, grass parks, and so on, might contribute to the revenue as well as other property. Again, there are different scales of duties, which I think are injudicious: silver plate is liable to a duty only of 7*d.*, while other moveables are subject to 1*s.* in the pound. I see no reason for that distinction.

Would you propose the same duty on every thing?—With the exception, that when property is sold in large masses at a time the duty should be less: it would be a grievance, being a heavy sacrifice; but, as far as property is sold in small lots, I consider 1*s.* in the pound a fair duty, and that it would never be grudged. I would suggest that all property sold by auction should pay a tax to the Exchequer, graduated according to circumstances and the nature of the property; and the only exemptions to be when the property is insufficient to pay the just and lawful debts of the owner: but if all goods were taxed to the same amount per centum, it would tend to discourage sales of property in large masses, and so far deteriorate the revenue. Perhaps a graduated scale of duty might be adopted, such as

where goods were sold in one lot, under blank pounds, say 10 or 20, 1*s.* per pound; all goods sold in one lot, from 20*l.* to 100*l.*, say 9*d.* or 6*d.*, I do not care which; and large masses of property above 100*l.* to pay a duty of 6*d.*; and that would encourage sales, and at the same time advantage the revenue in a very considerable degree. My humble opinion is, that if the auction duties were equalized in that kind of way, and borne by all classes, the revenue from that duty in Scotland might be nearly doubled. There is another anomaly in this country: the framers of the auction laws have been, I suppose, persons unacquainted with the laws of Scotland, and the very nomenclature of these laws is defective. On property sold by warrants from the sheriff of the county, or an order of the judge—for they may either distrain goods for the payment of hypothec, or they may get an exemption on the certificate of the clerk of the court that they were sold under these circumstances, and that I think is proper; but in some districts the officers employ the town-serjeants and officers who are not licensed, and persons rather of low habits, and they sell very considerable lots of property without any communication whatever with the Excise; and property that ought to pay the duty sometimes gets sold under these circumstances, and they are not accountable to the Excise, whereas a regular licensed auctioneer is bound by heavy penalties to account to the Excise. I think those persons should be hindered from making sales. We do it more regularly: we account to the Excise, and we know that those persons frequently sell property which is liable to the duty. I think a person acquainted with the law of Scotland should adapt the Auction Acts to the law of the country.

Do you think the whole of the laws require consolidation and simplification?—I think they do. There is another very serious anomaly: under the present laws all property sold by these warrants is exempted; all property sold under the Scotch Sequestration Act, as it is called, for the equal division of public property, is exempt from duty; and there is another sort of trust in this country, the same as commissions of bankrupt, and their certificate exempts. But we have a thing here called a trust-deed: a man conveys all his property to trustees for behoof of his creditors, commanding them to dispose of the property, and make an equal distribution among his creditors. There is no provision made for exemption of duty here: trustees of bankruptcy are well known by the law of England; but this is not known in Scotland. There is another anomaly: we have a Commissary Court here—commissaries in the place of the Bishops' Court; they discharge their functions as judges of the Bishops' Court did of old; they take charge of the property of all persons dying without a will, and the registration of wills. The office of commissary is abolished as a separate office, and the sheriffs of the counties are commissaries, not in their office, but they discharge their duty as commissaries. Often that property is not sufficient to pay the lawful debts of the deceased. The sheriff of Aberdeenshire gives me a warrant to sell; if it is a sheriff's warrant I get the exemption of the duty; but not if it is a commissary's warrant, though it is the same person. These things I present, not as grievances, but on general principles.

Is the catalogue made much use of in checking the auctioneer?—Never.

How is the conduct of the auctioneer controlled?—They have it in their power to check it; but the fact is, the officers seldom or never have done it; and the only check upon the auctioneer is the terror of being discovered, and forfeiting his character and his bond, which is put into suit.

In point of fact, practically, the revenue depends upon the returns of the auctioneer?—Yes: he is by the present law, to all intents and purposes, his own assessor—he levies the duty upon himself; but we do not know when we are called to a sale what will be the mode of selling these goods. I have to put four or five lots together of some things—some the whole vocabulary of the English language would not find a name for. I submit, that the auctioneer should keep a correct clerk at his elbow, to put every lot as it sold into a book, to be sent periodically to the Excise office, and to compare notes with the report to the Excise, which would be the most simple and complete check which can be. If there is any doubt about the account—'Where is your book?' 'Here it is?'—'Where is the clerk?' 'Here he is—you may examine him upon oath.'

You would have that book of a particular sort?—Yes.

Such a book might be paged and inspected by the Excise officers, if it was made use of; and it might be provided that no page should be taken out, and no introduction take place of fresh pages?—Yes, just so. We find the catalogues the most distressing things that come in our way, and they furnish no check.

You would make that book a day-book for your own trade?—Yes: every transaction I have had is kept by me in a series of books; and I can go back for thirty years, and furnish an account of every article.

That might be the day-book from which you might make up your day-book and journal?—Yes.

That would shew references to your whole books?—Yes, that is my idea.

And to the account you furnish to your customers?—Yes; and in fact we do use that, and refer to it. We publish catalogues when there is valuable property coming into the market, for our own benefit and the information of the public; but as to the greatest part of the trash that comes through our hands, the making a catalogue is a mere fudge. With respect to licences, I had rather pay a licence of 20*l.* than be bothered by all those little distinctions that now exist. I was obliged a few months ago to take out a licence as a wine-merchant, in order to sell a stock of wine. Let them charge 20*l.*, or whatever they please, for the country districts, where auctioneers are scarce. A gentleman's property comes in our way: it is very hard I cannot sell plate, or wheel-carriages, or wines, without a special licence for that purpose; that is productive of a great deal of trouble.

P. Brown, Senior.

(G.)

Examinations.

No. 33.

. Peter Brown, sen. h November, 1833.

Remarks on the existing Auction Laws, as applicable to Scotland; with Hints and Suggestions for their improvement.

The existing Auction Acts contain many provisions which, while they do not promote nor protec the revenue, are very oppressive to those concerned; nay, in many cases they defeat the end they profess to have in view, and injure the revenue, and that materially:—

1st. By the present law no auctioneer can sell silver plate, wines, spirits, wheel-carriages, &c. &c. without special separate licences, besides the ordinary licence. Now this is evidently an unwise provision, especially in provincial districts, where auctioneers are few. When such things come in the way they must be negotiated by private bargain, and thus no duties are paid at all; therefore every regularly-licensed auctioneer ought to be allowed to sell all property that comes in his way, without any restriction, except that of finding security for the regular payment of the duties to Government.

2dly. By the present laws notice must be given three days before any sale take place, and a catalogue of each lot to be offered must be sent in two days before the sale. Now there are many cases where people unacquainted with the law advertise sales of property, and never think of employing an auctioneer till the day, or perhaps the hour, when the sale should take place. If the auctioneer act in such a case, he incurs a heavy penalty: if he refuse, the expense of advertising, the attendance of purchasers, often from a distance, is all lost; and the result often is, that the property is sold by private bargain, and thus the duties are lost. It is therefore suggested, that notices should be taken within twenty-four hours of each sale, and that either before or after the sale; and that the superior officers should have the power to dispense even with that formality, in cases where it is evident no fraud was intended. To comply with the law, as regards catalogues, has been found quite impracticable, as it is impossible to know beforehand how lots may be doubled or subdivided, or indeed what lots may be brought forward, and what not; and, in fact, they never have, nor can be of any use, but to annoy the auctioneer, or give a troublesome officer the excuse for harassing him.

3dly. The annual renewal of the bond is found to be very troublesome, without any advantage to Government. We do not grudge the paying the price of the bond-stamp yearly, along with the licence; but to be obliged to bring our friends, often from a distance, to sign a bond every year, for which they are already responsible, can serve no purpose but to harass us and our friends. Let the price of the stamp then be added to the amount of the licence, except when a new bond is requisite for some other reason—such as the death or withdrawal of any of the parties; and thus the trade will be eased, and the revenue not in the least affected.

P. Brown, Senior.

Abstract of the foregoing Evidence and Memorial.

1st. Auctioneers in country districts should be allowed to sell every description of property under one licence.

2d. Notices of sales should be shortened, and catalogues not required. A regular book should supersede them.

3d. The bond of security should be considered sufficient while the parties are solvent. The annual renewal is a great inconvenience.

4th. All kinds of property should pay a duty to Government; and the only exemptions ought to be, when the property is insufficient to pay the just and lawful debts of the proprietor.

5th. Property sold in large masses should pay a less duty per centum. So as not to discourage sales, a graduated scale might be resorted to.—*See Evidence.*

6th. Persons not duly licensed ought to be prohibited from acting as auctioneers in all cases whatever.

7th. Commissary's warrants should be exempted from duty, the same as sheriffs and other ordinary judges.

8th. Bankrupts' property, sold in virtue of trust-deeds, should also be exempted from duty.

P. Brown, Senior.

Minutes of Evidence taken before the Commissioners of Excise Inquiry at Glasgow.

Sir HENRY PARNELL, Bart., in the Chair.

Appendix No. 34.

22d November, 1833.

Examinations.

No. 34.

Deputation of Auctioneers, Glasgow. d November, 1833.

Mr. *Peter Burn*, Mr. *John Keith*, Mr. *William Graham*, Mr. *Thomas Barclay*, Mr. *John Struthers*, Mr. *John Donald*, Auctioneers and Accountants, called in and examined.

(*The witnesses presented a Memorial.—Vide B.*)

The Commissioners will be happy to hear any thing you have to suggest?—*Mr. Barclay.* The catalogue is the principal thing we have to complain of. It is very difficult, in sales of furniture, for instance, to make a catalogue sufficiently minute for the Excise, in some sales; because, for instance, where catalogues are made out at any rate, it is easy to give it; but when it requires to make a catalogue for the purpose of the Excise, and which is of little use to the Excise, we consider it a great hardship.

Why do you say it is of little use to the Excise?—We do not observe here that they make any use of them. We think that they lie by them unused. We would be content to give

Examinations.

No. 34.

A Deputation of Auctioneers, Glasgow.

22d November, 1833.

in a full account of the sales, to be compared with the jottings that an officer took, if he attended the roup. We can seldom, before the sale, fix on the order which it will suit to sell things to suit the persons attending; and in articles in presses, in a house, a very long and detailed inventory may be made. We never know when we are minute enough.

Do you ever find it difficult to comply with the law about catalogues for want of time to prepare them?—Very often. In the hurrying time of the year, when our hands are busy collecting our accounts and other things, we grudge to have to give a thing of little practical use.

Do you generally give in catalogues?—Yes, we do generally; always when there are printed catalogues; and in sales of property where there is but one lot, we do not care: sometimes we jot, in the notice, that there is but one lot in this sale.

Are there any other points you wish to mention?—We have suggested, in our memorial, as to the taking out the licences of different other dealers, when what we do in their line is of very trifling amount.

How would you propose to correct that inconvenience without loss to the revenue?—I think there are only two wine and spirit licences taken out in all Glasgow by all the auctioneers. Were the sum less than 30*l.* we would be all independent of our neighbours, and take out our licences each of us; instead of that, I perhaps ask Mr. Struthers, when he has a wine licence and I have none, to be kind enough to conduct a sale for me, for that it will not be worth while to take out a licence; and we have each been obliged to get our neighbour to do business for us, which we would rather have done for ourselves. I have here a book-catalogue—I question whether Lot 73 is sufficiently minute for the Excise purpose—that is made out for the purpose of distribution and selling the books to more advantage.

Will that answer for the Excise?—Yes; we think that answers for the Excise very well.

Mr. Struthers. In the sale of cloth, haberdashery, and so on, it is very difficult to know in what quantities merchants will wish them put up. Sometimes we are put to great inconvenience by being obliged to make it exactly correspondent with the catalogue, whether it suits the buyer or not; the lot may be too large or too small. In furniture and goods the people come in and press us to sell the night previous to the morning of the sale, and in that way we sustain great inconvenience, because we cannot get them put into a catalogue, the small lots of goods.

Mr. Barclay. And these are our every-day business.

Mr. Keith. Were a medium struck in our licences it would be much better as to the auctioneer, who does nothing, with the exception of just a sale of common things that come before him—not plate, or wine, or things of that kind: his regular licence should stand as it is, at 5*l.* 8*s.*; but those who are obliged to take out a large licence, and only two in Glasgow take out that licence, were it 10*l.* or 15*l.*, instead of 30*l.*, they would all of them take it out, and the revenue would gain by it.

Mr. Struthers. At present every partner of a company is obliged to have a licence. Now it is frequently the case, where there are two partners, one only sells a very few goods in the year. In my own case, I have no partner; but I have occasion, if I am unwell or am away, to take out a full licence for my principal clerk, though he does not sell, perhaps, above six or eight times in the year. If I should be unwell, or any particular circumstance occurs to prevent my attendance, there would be nobody to do business for me: we think that a hardship on the trade.

Mr. Barclay. It is a hardship as compared with large wine and spirit merchants, and so on. In town, however large the house may be, whatever number there may be engaged in it, and however large the number of travellers and so on, one licence does for the house. We would submit also, for the benefit of bodies of creditors, and that particular estate called the trust-estate, that on the same principle that a sequestered estate by the court of session is exempted from duty, it would be proper to exempt a trust-estate which is insolvent, and it is a mere technical phrase in the Act: the meaning should be that all creditors should be exempted from the payment of duty. We would submit also, that while produce imported from the colonies is exempted from auction duties, when sold by the importer within one year, and it becomes liable to 5 per cent. if sold by a merchant not importer—cotton, for instance—which amounts to a total prohibition of the sales of produce in merchants' hands, not importers—were the duty made ½ per cent., if sold by the owner at any time; or half, if in second hands, at 1 per cent. there would be a considerable deal of business done in some descriptions of produce. The merchants are content to buy and sell for 1 or 2 per cent.; but at auction there is not a pennyworth in the year sold in this country; while at 1 per cent. there would have been thousands of pounds' worth of cotton sold lately, which would have been subjected to that duty. And there might be a restriction, that it should be in the original packages; or that it should be goods not manufactured. Sales of piece-goods, when sold by a manufacturer or first purchaser, are exempt from duty. It would be a considerable advantage if they were allowed to be sold in lots, above 20*l.*, by all merchants, at 1 per cent.: that would prevent its touching the retail trade, and prevent its interfering with the 5 per cent. table on the retail trade. The use of that was to prevent mock auctions; but they cannot make mock auctions with lots above 20*l.* We should be content if importers were allowed to sell free as heretofore; but instead of charging the merchant 5 per cent., which is a prohibition, let them pay 1 per cent.; 5 per cent. can never be got on produce now. There are gentlemen who are produce-brokers, and licensed as auctioneers, who do a great deal of business in that line only, and will be happy to attend if the Commissioners desire it.

JOHN STRUTHERS. JOHN KEITH.
THOMAS BARCLAY. PETER BURN.
WILLIAM GRAHAM. JOHN DONALD.

Examinations.

No. 34.
Deputation of Auctioneers, Glasgow.
4 November, 1833.

(B.)

To the Honourable Commissioners inquiring into the Excise Revenue.

The Memorial of the undersigned Auctioneers in Glasgow,

Humbly sheweth,

That your memorialists take this opportunity of submitting to your Honours the advantages which would result to the profession in general by a few alterations and ameliorations of the present Excise laws affecting their business.

1st. The enactment which requires to give in a catalogue of sale, enumerating each lot intended to be sold, under a penalty of 20*l.*, 19 Geo. 3, c. 56, s. 9, is found, in the greater part of an auctioneer's business, exceedingly difficult and almost impracticable: as there is seldom to be got from our employers any list of the bulk of sales in sufficient detail for the Excise, it becomes necessary to have a list made out expressly for that purpose, which requires the keeping of an extra number of clerks for whom there is not regular employment all the year round; and it is frequently inconvenient to observe the arrangement thus cut out when the goods come to be sold in lots, to suit intending buyers appearing at the sale. It is respectfully submitted that the regulation does not give any advantage or facility to the Excise, equal to the great inconvenience it has always been felt to be to the trade. Your memorialists would be content to give copies of all catalogues printed for distribution, or hand-bills, from which the Excise officer could always see the probable extent of the sale; but such catalogues are not made out in the run of ordinary business, except for particular descriptions of property, as books, pictures, &c. &c.

2d. That it is felt as a very great hardship that the auction licence paid is not considered to entitle an auctioneer to exercise his business in a general way, but he is called on to pay other distinct licences, the same as if he carried on five or six other businesses—silversmith, wine, spirit dealer, &c., while he does not, generally speaking, spend twelve hours in the whole year in some of these businesses.

The whole of these licences exceed 30*l.* per annum: it would be a great improvement, and not hurt the revenue, to make the usual licence 5*l.*, to suit the general trade; and let a further sum of 5*l.* or 10*l.* be in full of all the rest of the licences '*by auction only.*'

3d. That in every other Excise licence one is held sufficient for each firm, whether there be many partners and salesmen or few: in the auction business each partner or salesman is obliged to take out a licence, while sometimes the second salesman does not officiate once a month.

4th. That while the principle of the law is, that bankrupt estates be exempted from auction duty, that description of them called trust-estates are at present held liable. It is respectfully suggested that in every bankrupt case where there is a regular trust-deed, and where the trustee can certify that the estate is insolvent, any sale of assets of such estate should be free, the same as if the estate had been sequestrated by the Court of Session.

That your memorialists suggest the foregoing improvements with submission, and will be glad of any opportunity to explain their views further in an interview; and of the whole they beg to reiterate, that the catalogue, first mentioned, and the trust-estates, fourth mentioned, are objects of the first importance to your memorialists and to the public; and to them particularly your Honours' attention is respectfully requested.

Your petitioners shall ever pray,

Barclay and Skirving.	F. and W. Graham.
John Keith.	J. Hinshelwood.
Peter Burn and Co., for Self and Walter Gow.	John Struthers.
	Anthony Park.
Curle and Railton.	

21*st November*, 1833.

Minutes of Evidence taken before the Commissioners of Excise Inquiry at Dublin.

Sir HENRY PARNELL, Bart., in the Chair.

Appendix No. 35.

2d December, 1833.

No. 35.
George Pape, Esq.
2d December, 1833.

George Pape, Esq., Collector of Excise, Dublin, called in and examined.

Have you many auctioneers?—We have a great number of auctioneers in Dublin. There have been as many as seventy licences granted since I came here, in one year. There are this year between fifty and sixty.

How is the duty collected?—I think it is pretty well collected in Dublin; but it is a self-charging duty, and open to evasion. Our officers sometimes step in where a sale is holding, but they have not the time to check the auctioneers which they should have in this way. We have laws peculiar to Ireland, though in principle similar to England. The power of calling upon the auctioneers to produce their sale-book, if there be any doubt of their having omitted to return an account of articles sold, and that is one peculiarity, and a check on fraud to a certain extent peculiar to Ireland, and can only be evaded by making a duplicate of the sale-book. There is another respect in which our law here differs from that on the other side: the auctioneer is not required to produce his sheets (on oath formerly, now a declaration), but his clerk may do it for him: in England, the auctioneers are obliged, except under peculiar circumstances, to do it themselves; and I think it should be so here, as a more effectual check on fraud.

The clerk of the auctioneer is allowed to make the declaration?—Yes; to settle his sales, as we call them. We perhaps never see the auctioneer for months together, unless he has

457

Examinations.

No. 35.
George Pape, Esq.
2d December, 1833.

received a notice to buy in; and then we hold that he is bound to declare to the authenticity of that himself.

Is there any other distinction in the laws?—There is a distinction in the rate of duty: for what they charge 1*s.*, such as household furniture, books, &c., and chattel property, we charge 10*d.*: it is 6*d.* in both countries for ships and vessels, and 2*d.* for wool sold for the grower.

Was the last Act extended to Ireland exempting agricultural produce from duty?—Yes; the exemptions are the same in both countries as regards the produce of land.

Have you any suggestions to make by which this duty might be better received?—No: I cannot say that any thing occurs to me. It has been thought by some that it would be better to do away with exemptions altogether, and to include every thing sold in the charge for duty; but I am persuaded that would not work, and am not an advocate for it. There is one point I have long thought of as desirable; which is, an increased rate of licence duty on auctioneers, to get a more respectable class of persons into the trade. The licence now is 5*l.*: I would make it 20*l.*, or from that to 25*l.*; not as an object of revenue, but to get a more respectable class of persons as a guarantee for a faithful return of the duty.

Would you, in that case, relieve them from taking a separate licence for selling particular articles?—Yes, I would exempt them from every other species of licence; for it does not often occur they are wanted. If the auctioneer sells spirits or wine, or other articles requiring a licence, on the premises of a dealer, he does not need one of his own; but if he sells them at a private gentleman's house, he requires a licence. I would propose a 20*l.* or 25*l.* auction licence to cover the whole.

How would that answer in a country place?—I think it would answer very well. An auctioneer in the country makes a respectable livelihood generally by his business, and that would prevent our having to do with those persons who we most suspect of defrauding the revenue. I do not think such an alteration would be complained of at all; but, on the contrary, that it would be desirable and cheerfully met by the trade. I very much question whether the auctioneer's return should not, as formerly, be on oath. We keep the oath for Excise drawbacks; and I do not see why it should not be continued for a duty that may be said to be levied on a self-charging principle. The auctioneer is only required to produce a copy of the original account as being the produce of the sale, and to send his clerk, or come himself, if he thinks fit, and make a declaration to its accuracy. I think it would be better if his conscience were bound by an oath, and the return confined to the auctioneer alone.

Suppose the auctioneer were bound to have his sale-book on a particular plan, to be approved of by the Excise, to be paged, with a regulation that no page was to be taken out, and no alteration or erasure made, and that the officer should at all times be allowed to examine such book, and that a copy of this book should be retained as the basis of the charge—might not such a plan assist the Excise?—Yes; it would be a check to a certain extent: but I think that it should be the original and not a copy that should be returned, and if subscribed by the individual who employed the auctioneer, certifying its accuracy, it would add to the security, and afford some protection against the substitution of a duplicate. To be sure, if we furnished the book, and required him to produce that alone, it might check substitution without such guarantee. If I employ an auctioneer to sell my furniture, he must produce an account of it to me. If he says it came to 100*l.*, I could readily certify that the money amounted to 100*l.*, and subscribe my name to it; and I cannot but think the security would be strengthened by such a regulation.

The principle appears to have been adopted, in the Irish law, of giving you an opportunity of referring to his book?—Yes, it has; and it might be very easily made general; for the auctioneer comes into contact with the officer every six weeks, and this book can be readily produced for the purpose of comparing with his returns at those times, if the former suggestion of requiring the original sale-book as the official document for the duty be not adopted.

GEORGE PAPE.

APPENDIX No. 36.

6th December, 1833.

Mr. *William Kilpatrick*, Collector of Excise, Dundalk, called in and examined.

No. 36.
Mr. Wm. Kilpatric
6th December, 183

Have you any auctioneers?—There are seven, I think.

Is the duty regularly collected upon them?—It is. It is a small duty.

WILLIAM KILPATRICK.

APPENDIX No. 37.

6th December, 1833.

Mr. *Thomas Gill*, Collector of Excise, Drogheda, called in and examined.

No. 37.
Mr. Thomas Gill.
6th December, 183

Have you any auctions?—Yes.

Do you suppose the duty is well collected?—I rather think it is in my collection. There are very few auctions, and but few large sales; they are mostly petty auctions of furniture and cattle.

THOMAS GILL.

Appendix No. 38.

6th December, 1833.

Examinations.

No. 38.
Mr. Alex. Halliburton.
6th December, 1833.

Mr. *Alexander Halliburton*, Collector of Excise, Sligo, called in and examined.

Have you any auctioneers in your collection?—Yes, we have.

Do you suppose the revenue on auctions is well collected?—I believe it is not; for we have a great many auctioneers selling without licence; and the sheriffs' bailiffs in many places have taken upon them to sell without licence. They seem to apprehend that because they are not compelled to take out a licence for selling goods under a distraint for rent, they may sell without complying with the auction regulations.

Have any representations been made of that practice?—Yes: I prosecuted one in the county of Roscommon, and he was convicted and sent to Roscommon gaol, where he was confined some time; and at this present time we have two under prosecution, besides five or six representations.

Does not the sheriff interfere to prevent his officers breaking the law?—I have not made any application to that sheriff; for a change took place in the business, which took that part of the country out of my collection.

Do they charge it upon their employer?—Yes; I presume so.

They do not pay the duty to you?—No; they make no entry with me at all—they do not account to me for any thing that may be done in the course of carrying on their business without licence—of course we have no cognizance of them. The legal auctioneers have frequently complained, and that very justly: even so late as on Tuesday or Wednesday last, two of them came to me, and gave me information of a man who was at that time selling without licence in Sligo market. I took down the particulars, which will in due course be sent to the Board.

Have those prosecutions tended to improve the revenue?—I have no doubt they will do; but as I have had but one prosecution since I came to the collection I cannot speak to the effect.

Can you suggest any thing that would tend to secure the revenue completely?—I think the 6th Geo. 4, c. 81, implies that every auctioneer should take out a licence; but there appears to be a difference of opinion on that point; so that that regulation is not in force. I would suggest that every person selling by auction, whether under distress or otherwise, should be compelled to take out a licence, and then we should have an official cognizance of all auctioneers.

Alexander Halliburton.

Appendix No. 39.

7th December, 1833.

No. 39.
. Samuel Morewood.
th December, 1833.

Mr. *Samuel Morewood*, Collector of Excise, Naas, called in and examined.

How is the auction duty collected in your collection?—Pretty fairly, I think. The auctioneers I have to do with are rather a respectable class of men.

Are they numerous?—No, they are not numerous. There are many of the auctioneers of Dublin settle their sales with me, holding the auctions in my collection.

Samuel Morewood.

Appendix No. 40.

9th December, 1833.

No. 40.
John Ryan, Esq.
th December, 1833.

John Ryan, Esq., Collector of Excise, Londonderry, called in and examined.

Are the auction duties well collected in your district?—They are. There are but few auctioneers in the Derry collection, and their sales are in general trifling. As far as has come under my observation they have paid their duties fairly. The auction duty is one which depends nearly altogether on the affirmation of the party himself. Our officers seldom visit auctions to take an account of the articles sold.

John Ryan, Collector of Excise.

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for His Majesty's Stationery Office.

Appendix No. 41.

Sir, *Dublin*, 11, *Upper Ormond Quay*, 19*th March*, 1835. No. 41.

Letter from Mr. John Littledale.

Having been honoured with your favour of the 16th February last, stating you had directions from the Commissioners of Excise Inquiry to apply to me for any suggestion or observation respecting Excise laws and regulations relating to auction duty,—

In reply, I have to apologize for my delay in not sooner answering your letter, which press of business alone prevented, and to state that, with respect to the duty on auction sales, I have been always impressed with the idea that it is unprofitable to the Crown, in consequence of the deficiency in the collection. Previous to the assimilation of the duties between England and Ireland, each person applying for licence as an auctioneer had, in Ireland, to pay for such licence 12*l.* 9*s.* 8½*d.*, by which he was authorized to sell by auction in any part of Ireland all matters (whether exciseable or not) which were consigned to him for disposal; but since the assimilation, the auction licence has been reduced to the same rate as in England, namely, 5*l.* 18*s.* 3*d.*, in addition to which licence, each auctioneer employed to sell plate, wines, or spirits by auction, is obliged to have a separate licence for each, which increases the annual payment to a sum exceeding 30*l.*

The suggestion thrown out by most of the respectable auctioneers in the United Kingdom, having for its object to increase the annual licence, by which means the interest of the Crown would be better protected, and a security would be given to the public for the property which may be delivered to them for sale, as by such increase of licence—say to the annual payment in one sum of the above amount now payable in separate sums, or even more if the Legislature should think it advisable, would preclude in some measure the unprincipled trader from procuring the means at a low rate, of not only defrauding the Crown, but also the public.

If the public interests require protection in any instance it must be in this, and there does not appear a more eligible mode of doing it than by increasing the cost of licence.

In the Act of 54 Geo. 3, c. 82, is a schedule of goods, which may be sold by auction by any unlicensed person, without notice, catalogue, or return of any kind, and without being subject to any revenue restriction.

To get this enactment repealed it can only be necessary to observe, that it operates as a bonus to the public to employ unlicensed persons in preference to those who are licensed; for notwithstanding the former may sell without any restriction, the latter are compelled to observe every revenue regulation except the payment of the duty.

With respect to the forty-eight hours' notice required to be given to the supervisor by every auctioneer previous to his commencing a sale, I think it is a great hardship on the auctioneer to be obliged to give such notice, as, in many instances, he has not four hours' notice himself, and sooner than incur a penalty the well-intentioned auctioneer is obliged to relinquish the sale, and the employer goes to one who has neither property nor character at stake, and who takes the risk of detection, and sells without such notice. It is a matter of doubt in such cases if the sale is ever accounted for, or the duty (if any) paid to the revenue.

How far the substituting declarations for affidavits have operated in the promotion of fraudulent returns is a question which requires some consideration. Certain it is, there are persons who would not swear falsely, but who (whilst the difficulty of detection is great) would not scruple to make an erroneous declaration: whether this has ever occurred in Ireland or not I am not aware; but of this I am certain, that on a reference to the collector of Excise in Dublin, out of the very many persons licensed to sell by auction in Dublin, and indeed I might say in all Ireland, the principal portion of the duty collected on auctions is paid by a few of the auctioneers resident in Dublin.

I am of opinion that many frauds may be, and are practised in the suppression of duty, in consequence of this same declaration, by auction clerks passing the accounts before the collector; a check might be had to prevent this, by either requiring the auctioneer's clerks to give security to the Crown by bond (as I believe no auctioneer in Dublin has any security for his clerk), or by compelling the auctioneer in all cases, whether of sale or no sale, to pass his accounts in person.

With respect to furnishing a correct catalogue to the collector previous to sale, I know in Ireland it is attended with great difficulty and inconvenience, principally from the custom of all sales (except books and pictures) being conducted without printed or descriptive catalogues. I would respectfully suggest, that a written or printed advertisement describing the articles intended for sale, stating the time and place of such sale, should be deemed sufficient description to the collector; also that the production of the original book or books kept at each and every sale to the collector, the particulars whereof, and an abstract of the gross amount verified on oath, should be sufficient, instead of the fair copy of each and every article sold at each sale as now required by law.

This would give the officer appointed to inspect auction accounts sufficient time so to do, which it is quite impossible he can do, in the manner duty-sheets are now furnished.

I am also of opinion, that as all sales by auction held for nonpayment of rent, under and by virtue of sheriffs' executions, and under commissions of bankruptcy, are exempt from auction duty, so should all sales held under the Insolvent Act, which sales are now subject to duty.

In conclusion, I beg leave to say, that the foregoing suggestions have been made on mature deliberation, and from circumsatnces within my own knowledge, during my practice as a licensed auctioneer of twenty years' standing, and should you deem it necessary to require any further information on the same subject, I shall feel happy (if in my power) in complying with your request.

And have the honour to remain, Sir, your obedient servant,

John Littledale.

T. Charles Harrison, Esq.

Appendix No. 42.

No. 42.

Letter from Mr. Z. D. Williams.

Sir, *Dublin*, 39, *Stafford Street*, 19*th March*, 1835.

Your favour of the 16th ultimo was duly received, desiring, on behalf of the Commissioners of Excise Inquiry, that I might offer such observations and suggestions as should occur to me on the present state of the auction laws.

The first subject to which I beg to call the attention of the Commissioners is the amount of licence now paid. Previous to the equalizing the duties between England and this country, each auctioneer in Ireland had to pay 12*l.* 9*s.* 8½*d.*, which authorized him to sell property of all kinds (whether exciseable or not) by auction. On the equalization, the licence for goods not exciseable was reduced to 5*l.* 18*s.* 3*d.*; but each auctioneer employed to sell plate, wine, spirits, or any other exciseable article must have a separate licence for each, which increases the annual payment to a sum beyond 30*l.* Many respectable auctioneers, with whom I have had an opportunity of communicating, have suggested that it would be advisable to raise the annual licence; but that this should give a power to sell property of all kinds, whether exciseable or not, by which the revenue would be better protected and prevent many persons who now pay but the licence of 5*l.* 18*s.* 3*d.* from selling various exciseable articles, which it is believed they are in the constant practice of doing—this would add to the respectability of the profession and increase the security both to the Crown and to the public.

I would also beg to suggest, that where a partnership exists, as it does in my own instance, that one licence ought to be sufficient for both individuals (where it is proved to be really so by deed of partnership registered), by which the revenue would sustain no loss whatever, and it would relieve a trading firm from great inconvenience, which they may be now subjected to from the illness or absence of the partner who may be licensed: previous to the assimilation of the duties, the licence extended to all the individuals composing the partnership.

In the Act 54 Geo. 3, c. 82, is a schedule of goods, which may be sold by auction by any unlicensed person without catalogue, notice, or revenue restriction of any kind; whereas the licensed auctioneer is bound to comply with all the revenue enactments; unlicensed persons may also sell for nonpayment of rent, and this often affords a cover for frauds on the revenue, as other goods may be sold at these auctions which should be liable to pay the duty. I would therefore take the liberty of suggesting, that no auction of any description should be held except by a licensed auctioneer.

I have now to call the attention of the Commissioners to the system at present permitted, of buying in property on behalf of the owner. It leaves a great opening for fraud on the revenue, and the only way to prevent it is, to enact that all property brought to the hammer and knocked down should be liable to duty; there should, however, be an exception to this, where the property consists of an estate in land or houses, or freehold and leasehold.

With respect to the notice now required to be given to the supervisor by a licensed auctioneer, which is forty-eight hours previous to commencing a sale, I would beg to mention that in some cases this may be quite impossible, as he may be suddenly called on to sell for nonpayment of rent, or by the sheriff under execution; and he must therefore relinquish the business offered him, which then reverts to an unlicensed person, who can sell without being at all subject to the revenue laws. I would beg to suggest that in all such cases, a notice delivered on the day such sale takes place may be deemed sufficient.

A custom now prevails of allowing the clerks of auctioneers to settle the sales and pass the accounts before the collector of Excise, and make the declaration required; this custom may be used as a cover for considerable fraud, and I would strongly recommend that each auctioneer should be obliged to settle the account himself and make the declaration. I have thus given you in a hasty and cursory manner the few observations that occur to me, and hope the Commissioners will consider it advisable to recommend to the Legislature that some alterations and improvements be made; should you desire any further communication, I shall be happy to comply with your request, and have the honour to be,

Sir, your most obedient servant,

Z. D. Williams, Firm of Williams and Gibton.

To Charles Harrison, Esq.

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